

EXHIBIT A

Exhibit A

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period August 2023 through August 31, 2023

Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Mosdzin,Dennis	Senior Manager	8/1/2023	ACR Bookkeeping/ACR Statutory Reporting	Call from FT Juerg Bavaud regarding Financial Statements December 31, 2021 EY Attendees: D. Mosdzin	0.40	\$ 683.00	\$ 273.20
McComber,Donna	National Partner/Principal	8/1/2023	Transfer Pricing	Meeting to discuss outstanding loans EY Attendees: G. Stefano, D. McComber	0.40	1,040.00	416.00
Di Stefano,Julia	Senior	8/1/2023	Transfer Pricing	Meeting to discuss outstanding loans EY Attendees: G. Stefano, D. McComber	0.40	415.00	166.00
Katsnelson,David	Senior Manager	8/1/2023	Transfer Pricing	Meeting to discuss outstanding loans for purposes of Transfer Pricing documentation EY Attendees: G. Stefano, D. Katsnelson	0.30	683.00	204.90
Di Stefano,Julia	Senior	8/1/2023	Transfer Pricing	Meeting to discuss outstanding loans for purposes of Transfer Pricing documentation EY Attendees: G. Stefano, D. Katsnelson	0.30	415.00	124.50
Staromiejska,Kinga	Senior Manager	8/1/2023	Non US Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, T. Shea, D. Hammon, W. Bieganski, J. Scott, T. Knoeller, K. Staromiejska, L. Lovelace, D. Bailey, A. Bost, J. Berman, C. MacLean, Z. Haas, J. Healy, B. Mistler, C. Tong, H. Choudary, N. Flagg, M. Leon, M. Borts, N. Hernandez, J. DeVincenzo	0.50	683.00	341.50
Knoeller,Thomas J.	Client Serving Contractor TJK	8/1/2023	Non US Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, T. Shea, D. Hammon, W. Bieganski, J. Scott, T. Knoeller, K. Staromiejska, L. Lovelace, D. Bailey, A. Bost, J. Berman, C. MacLean, Z. Haas, J. Healy, B. Mistler, C. Tong, H. Choudary, N. Flagg, M. Leon, M. Borts, N. Hernandez, J. DeVincenzo	0.50	430.00	215.00
Shea JR,Thomas M	Partner/Principal	8/1/2023	US Income Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, T. Shea, D. Hammon, W. Bieganski, J. Scott, T. Knoeller, K. Staromiejska, L. Lovelace, D. Bailey, A. Bost, J. Berman, C. MacLean, Z. Haas, J. Healy, B. Mistler, C. Tong, H. Choudary, N. Flagg, M. Leon, M. Borts, N. Hernandez, J. DeVincenzo	0.50	866.00	433.00
Flagg,Nancy A.	Managing Director	8/1/2023	US State and Local Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, T. Shea, D. Hammon, W. Bieganski, J. Scott, T. Knoeller, K. Staromiejska, L. Lovelace, D. Bailey, A. Bost, J. Berman, C. MacLean, Z. Haas, J. Healy, B. Mistler, C. Tong, H. Choudary, N. Flagg, M. Leon, M. Borts, N. Hernandez, J. DeVincenzo	0.50	814.00	407.00
Mistler,Brian M	Manager	8/1/2023	US Income Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, T. Shea, D. Hammon, W. Bieganski, J. Scott, T. Knoeller, K. Staromiejska, L. Lovelace, D. Bailey, A. Bost, J. Berman, C. MacLean, Z. Haas, J. Healy, B. Mistler, C. Tong, H. Choudary, N. Flagg, M. Leon, M. Borts, N. Hernandez, J. DeVincenzo	0.50	551.00	275.50

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Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Tong,Chia-Hui	Senior Manager	8/1/2023	Project Management Office Transition	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, T. Shea, D. Hammon, W. Bieganski, J. Scott, T. Knoeller, K. Staromiejska, L. Lovelace, D. Bailey, A. Bost, J. Berman, C. MacLean, Z. Haas, J. Healy, B. Mistler, C. Tong, H. Choudary, N. Flagg, M. Leon, M. Borts, N. Hernandez, J. DeVincenzo	0.50	683.00	341.50
MacLean,Corrie	Senior	8/1/2023	Non US Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, T. Shea, D. Hammon, W. Bieganski, J. Scott, T. Knoeller, K. Staromiejska, L. Lovelace, D. Bailey, A. Bost, J. Berman, C. MacLean, Z. Haas, J. Healy, B. Mistler, C. Tong, H. Choudary, N. Flagg, M. Leon, M. Borts, N. Hernandez, J. DeVincenzo	0.50	415.00	207.50
McComber,Donna	National Partner/Principal	8/1/2023	Transfer Pricing	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, T. Shea, D. Hammon, W. Bieganski, J. Scott, T. Knoeller, K. Staromiejska, L. Lovelace, D. Bailey, A. Bost, J. Berman, C. MacLean, Z. Haas, J. Healy, B. Mistler, C. Tong, H. Choudary, N. Flagg, M. Leon, M. Borts, N. Hernandez, J. DeVincenzo	0.50	1,040.00	520.00
Hall,Emily Melissa	Senior	8/1/2023	US State and Local Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, T. Shea, D. Hammon, W. Bieganski, J. Scott, T. Knoeller, K. Staromiejska, L. Lovelace, D. Bailey, A. Bost, J. Berman, C. MacLean, Z. Haas, J. Healy, B. Mistler, C. Tong, H. Choudary, N. Flagg, M. Leon, M. Borts, N. Hernandez, J. DeVincenzo	0.50	415.00	207.50
Choudary,Hira	Staff	8/1/2023	Project Management Office Transition	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, T. Shea, D. Hammon, W. Bieganski, J. Scott, T. Knoeller, K. Staromiejska, L. Lovelace, D. Bailey, A. Bost, J. Berman, C. MacLean, Z. Haas, J. Healy, B. Mistler, C. Tong, H. Choudary, N. Flagg, M. Leon, M. Borts, N. Hernandez, J. DeVincenzo	0.50	236.00	118.00
DeVincenzo,Jennie	Managing Director	8/1/2023	Payroll Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, T. Shea, D. Hammon, W. Bieganski, J. Scott, T. Knoeller, K. Staromiejska, L. Lovelace, D. Bailey, A. Bost, J. Berman, C. MacLean, Z. Haas, J. Healy, B. Mistler, C. Tong, H. Choudary, N. Flagg, M. Leon, M. Borts, N. Hernandez, J. DeVincenzo	0.50	814.00	407.00

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Healy,John	Senior Manager	8/1/2023	IRS Audit Matters	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, T. Shea, D. Hammon, W. Bieganski, J. Scott, T. Knoeller, K. Staromiejska, L. Lovelace, D. Bailey, A. Bost, J. Berman, C. MacLean, Z. Haas, J. Healy, B. Mistler, C. Tong, H. Choudary, N. Flagg, M. Leon, M. Borts, N. Hernandez, J. DeVincenzo	0.50	683.00	341.50
Lovelace,Lauren	Partner/Principal	8/1/2023	US International Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, T. Shea, D. Hammon, W. Bieganski, J. Scott, T. Knoeller, K. Staromiejska, L. Lovelace, D. Bailey, A. Bost, J. Berman, C. MacLean, Z. Haas, J. Healy, B. Mistler, C. Tong, H. Choudary, N. Flagg, M. Leon, M. Borts, N. Hernandez, J. DeVincenzo	0.50	866.00	433.00
Gil Diez de Leon,Marta	Senior Manager	8/1/2023	Value Added Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, T. Shea, D. Hammon, W. Bieganski, J. Scott, T. Knoeller, K. Staromiejska, L. Lovelace, D. Bailey, A. Bost, J. Berman, C. MacLean, Z. Haas, J. Healy, B. Mistler, C. Tong, H. Choudary, N. Flagg, M. Leon, M. Borts, N. Hernandez, J. DeVincenzo	0.50	683.00	341.50
Bieganski,Walter	Client Serving Contractor WB	8/1/2023	US State and Local Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, T. Shea, D. Hammon, W. Bieganski, J. Scott, T. Knoeller, K. Staromiejska, L. Lovelace, D. Bailey, A. Bost, J. Berman, C. MacLean, Z. Haas, J. Healy, B. Mistler, C. Tong, H. Choudary, N. Flagg, M. Leon, M. Borts, N. Hernandez, J. DeVincenzo	0.50	200.00	100.00
Haas,Zach	Senior Manager	8/1/2023	US Income Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, T. Shea, D. Hammon, W. Bieganski, J. Scott, T. Knoeller, K. Staromiejska, L. Lovelace, D. Bailey, A. Bost, J. Berman, C. MacLean, Z. Haas, J. Healy, B. Mistler, C. Tong, H. Choudary, N. Flagg, M. Leon, M. Borts, N. Hernandez, J. DeVincenzo	0.50	683.00	341.50
Ancona,Christopher	Senior	8/1/2023	Project Management Office Transition	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, T. Shea, D. Hammon, W. Bieganski, J. Scott, T. Knoeller, K. Staromiejska, L. Lovelace, D. Bailey, A. Bost, J. Berman, C. MacLean, Z. Haas, J. Healy, B. Mistler, C. Tong, H. Choudary, N. Flagg, M. Leon, M. Borts, N. Hernandez, J. DeVincenzo	0.50	415.00	207.50

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Hammon,David Lane	Manager	8/1/2023	Non US Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, T. Shea, D. Hammon, W. Bieganski, J. Scott, T. Knoeller, K. Staromiejska, L. Lovelace, D. Bailey, A. Bost, J. Berman, C. MacLean, Z. Haas, J. Healy, B. Mistler, C. Tong, H. Choudary, N. Flagg, M. Leon, M. Borts, N. Hernandez, J. DeVincenzo	0.50	551.00	275.50
Scott,James	Client Serving Contractor JS	8/1/2023	US Income Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, T. Shea, D. Hammon, W. Bieganski, J. Scott, T. Knoeller, K. Staromiejska, L. Lovelace, D. Bailey, A. Bost, J. Berman, C. MacLean, Z. Haas, J. Healy, B. Mistler, C. Tong, H. Choudary, N. Flagg, M. Leon, M. Borts, N. Hernandez, J. DeVincenzo	0.50	600.00	300.00
Bailey,Doug	Partner/Principal	8/1/2023	US International Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, T. Shea, D. Hammon, W. Bieganski, J. Scott, T. Knoeller, K. Staromiejska, L. Lovelace, D. Bailey, A. Bost, J. Berman, C. MacLean, Z. Haas, J. Healy, B. Mistler, C. Tong, H. Choudary, N. Flagg, M. Leon, M. Borts, N. Hernandez, J. DeVincenzo	0.50	866.00	433.00
Bost,Anne	Managing Director	8/1/2023	Transfer Pricing	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, T. Shea, D. Hammon, W. Bieganski, J. Scott, T. Knoeller, K. Staromiejska, L. Lovelace, D. Bailey, A. Bost, J. Berman, C. MacLean, Z. Haas, J. Healy, B. Mistler, C. Tong, H. Choudary, N. Flagg, M. Leon, M. Borts, N. Hernandez, J. DeVincenzo	0.50	814.00	407.00
Berman,Jake	Senior Manager	8/1/2023	US Income Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, T. Shea, D. Hammon, W. Bieganski, J. Scott, T. Knoeller, K. Staromiejska, L. Lovelace, D. Bailey, A. Bost, J. Berman, C. MacLean, Z. Haas, J. Healy, B. Mistler, C. Tong, H. Choudary, N. Flagg, M. Leon, M. Borts, N. Hernandez, J. DeVincenzo	0.50	683.00	341.50
Borts,Michael	Managing Director	8/1/2023	ACR Bookkeeping/ACR Statutory Reporting	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, T. Shea, D. Hammon, W. Bieganski, J. Scott, T. Knoeller, K. Staromiejska, L. Lovelace, D. Bailey, A. Bost, J. Berman, C. MacLean, Z. Haas, J. Healy, B. Mistler, C. Tong, H. Choudary, N. Flagg, M. Leon, M. Borts, N. Hernandez, J. DeVincenzo	0.50	814.00	407.00

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Hernandez,Nancy I.	Senior Manager	8/1/2023	ACR Bookkeeping/ACR Statutory Reporting	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, T. Shea, D. Hammon, W. Bieganski, J. Scott, T. Knoeller, K. Staromiejska, L. Lovelace, D. Bailey, A. Bost, J. Berman, C. MacLean, Z. Haas, J. Healy, B. Mistler, C. Tong, H. Choudary, N. Flagg, M. Leon, M. Borts, N. Hernandez, J. DeVincenzo	0.50	683.00	341.50
LaRue,Corey	Staff	8/1/2023	US State and Local Tax	Internal meeting to discuss FTX engagement and walk through of entities for tax year 2022 compliance purposes. EY Attendees: C. LaRue, E. Hall	0.50	236.00	118.00
Hall,Emily Melissa	Senior	8/1/2023	US State and Local Tax	Internal meeting to discuss FTX engagement and walk through of entities for tax year 2022 compliance purposes. EY Attendees: C. LaRue, E. Hall	0.50	415.00	207.50
Figueroa,Carolina S	Senior	8/1/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: O. Hall, A. Bost, C. Figueroa, D. Katsnelson, D. McComber, F. Wisniewski-Pena, G. Stefano, H. Marie, J. Brzozowski, M. Gibson, N. Yuan, P. Billings, P. Reddy	0.40	415.00	166.00
Marie,Hameed	Senior	8/1/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: O. Hall, A. Bost, C. Figueroa, D. Katsnelson, D. McComber, F. Wisniewski-Pena, G. Stefano, H. Marie, J. Brzozowski, M. Gibson, N. Yuan, P. Billings, P. Reddy	0.40	415.00	166.00
Katsnelson,David	Senior Manager	8/1/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: O. Hall, A. Bost, C. Figueroa, D. Katsnelson, D. McComber, F. Wisniewski-Pena, G. Stefano, H. Marie, J. Brzozowski, M. Gibson, N. Yuan, P. Billings, P. Reddy	0.40	683.00	273.20
McComber,Donna	National Partner/Principal	8/1/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: O. Hall, A. Bost, C. Figueroa, D. Katsnelson, D. McComber, F. Wisniewski-Pena, G. Stefano, H. Marie, J. Brzozowski, M. Gibson, N. Yuan, P. Billings, P. Reddy	0.40	1,040.00	416.00
Di Stefano,Julia	Senior	8/1/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: O. Hall, A. Bost, C. Figueroa, D. Katsnelson, D. McComber, F. Wisniewski-Pena, G. Stefano, H. Marie, J. Brzozowski, M. Gibson, N. Yuan, P. Billings, P. Reddy	0.40	415.00	166.00
Gibson,Mitch	Senior	8/1/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: O. Hall, A. Bost, C. Figueroa, D. Katsnelson, D. McComber, F. Wisniewski-Pena, G. Stefano, H. Marie, J. Brzozowski, M. Gibson, N. Yuan, P. Billings, P. Reddy	0.40	415.00	166.00
Bost,Anne	Managing Director	8/1/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: O. Hall, A. Bost, C. Figueroa, D. Katsnelson, D. McComber, F. Wisniewski-Pena, G. Stefano, H. Marie, J. Brzozowski, M. Gibson, N. Yuan, P. Billings, P. Reddy	0.40	814.00	325.60
Hall,Olivia	Staff	8/1/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: O. Hall, A. Bost, C. Figueroa, D. Katsnelson, D. McComber, F. Wisniewski-Pena, G. Stefano, H. Marie, J. Brzozowski, M. Gibson, N. Yuan, P. Billings, P. Reddy	0.40	236.00	94.40
Wisniewski-Pena,Fernando	Staff	8/1/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: O. Hall, A. Bost, C. Figueroa, D. Katsnelson, D. McComber, F. Wisniewski-Pena, G. Stefano, H. Marie, J. Brzozowski, M. Gibson, N. Yuan, P. Billings, P. Reddy	0.40	236.00	94.40
Brzozowski,John Charles	Senior	8/1/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: O. Hall, A. Bost, C. Figueroa, D. Katsnelson, D. McComber, F. Wisniewski-Pena, G. Stefano, H. Marie, J. Brzozowski, M. Gibson, N. Yuan, P. Billings, P. Reddy	0.40	415.00	166.00
Reddy,Pranav	Senior	8/1/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: O. Hall, A. Bost, C. Figueroa, D. Katsnelson, D. McComber, F. Wisniewski-Pena, G. Stefano, H. Marie, J. Brzozowski, M. Gibson, N. Yuan, P. Billings, P. Reddy	0.40	415.00	166.00
DeVincenzo,Jennie	Managing Director	8/1/2023	Payroll Tax	Meeting to discuss Wednesday agenda and review of information requests for employment tax audits due in August as well as the newest issued information requests EY Attendees: J. DeVincenzo, K. Wrenn	1.50	814.00	1,221.00
Wrenn,Kaitlin Doyle	Senior Manager	8/1/2023	Payroll Tax	Meeting to discuss Wednesday agenda and review of information requests for employment tax audits due in August as well as the newest issued information requests EY Attendees: J. DeVincenzo, K. Wrenn	1.50	683.00	1,024.50
Pierce,Brandon	Staff	8/1/2023	Payroll Tax	Meeting to discuss analysis needed on payroll files for employment tax audits EY Attendees: J. DeVincenzo, B. Pierce	0.30	236.00	70.80

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DeVincenzo,Jennie	Managing Director	8/1/2023	Payroll Tax	Meeting to discuss analysis needed on payroll files for employment tax audits EY Attendees: J. DeVincenzo, B. Pierce	0.30	814.00	244.20
Short,Victoria	Manager	8/1/2023	Payroll Tax	Internal discussion regarding account status/closures. Attendees: K. Wrenn, V. Short	0.50	551.00	275.50
Wrenn,Kaitlin Doyle	Senior Manager	8/1/2023	Payroll Tax	Internal discussion regarding WRSS, Alameda, and Block folio account status/closures. Attendees: K. Wrenn, V. Short	0.50	683.00	341.50
Mistler,Brian M	Manager	8/1/2023	US Income Tax	Meeting to discuss outstanding loans tax exposure for purposes of tax returns. EY Attendees: G. Stefano, B. Mistler, P. Billings, D. Katsnelson	0.30	551.00	165.30
Katsnelson,David	Senior Manager	8/1/2023	Transfer Pricing	Meeting to discuss outstanding loans tax exposure for purposes of tax returns. EY Attendees: G. Stefano, B. Mistler, P. Billings, D. Katsnelson	0.30	683.00	204.90
Di Stefano,Julia	Senior	8/1/2023	Transfer Pricing	Meeting to discuss outstanding loans tax exposure for purposes of tax returns. EY Attendees: G. Stefano, B. Mistler, P. Billings, D. Katsnelson	0.30	415.00	124.50
Billings,Phoebe	Manager	8/1/2023	Transfer Pricing	Loans call with Tax team	0.30	551.00	165.30
McComber,Donna	National Partner/Principal	8/1/2023	Transfer Pricing	Meeting to discuss agreements to include in the WestRealm Shires transfer pricing documentation EY Attendees: G. Stefano, A. Bost, D. McComber	0.60	1,040.00	624.00
Di Stefano,Julia	Senior	8/1/2023	Transfer Pricing	Meeting to discuss agreements to include in the WestRealm Shires transfer pricing documentation EY Attendees: G. Stefano, A. Bost, D. McComber	0.60	415.00	249.00
Bost,Anne	Managing Director	8/1/2023	Transfer Pricing	Meeting to discuss agreements to include in the WestRealm Shires transfer pricing documentation EY Attendees: G. Stefano, A. Bost, D. McComber	0.60	814.00	488.40
Tsikkouris,Anastasios	Manager	8/1/2023	Non US Tax	Meeting with A&M to discuss the status of the Cyprus entities. EY Attendees: A. Tsikkouris, E. Papachristodoulou, D. Hammon, C. MacLean, C. Casey, J. John, v. Belt, M. Mark, J. Johnston, D. David	0.60	551.00	330.60
MacLean,Corrie	Senior	8/1/2023	Non US Tax	Meeting with A&M to discuss the status of the Cyprus entities. EY Attendees: A. Tsikkouris, E. Papachristodoulou, D. Hammon, C. MacLean, C. Casey, J. John, v. Belt, M. Mark, J. Johnston, D. David	0.60	415.00	249.00
Papachristodoulou,Elpida	Senior Manager	8/1/2023	Value Added Tax	Meeting with A&M to discuss the status of the Cyprus entities. EY Attendees: A. Tsikkouris, E. Papachristodoulou, D. Hammon, C. MacLean, C. Casey, J. John, v. Belt, M. Mark, J. Johnston, D. David	0.60	683.00	409.80
Hammon,David Lane	Manager	8/1/2023	Non US Tax	Meeting with A&M to discuss the status of the Cyprus entities. EY Attendees: A. Tsikkouris, E. Papachristodoulou, D. Hammon, C. MacLean, C. Casey, J. John, v. Belt, M. Mark, J. Johnston, D. David	0.60	551.00	330.60
MacLean,Corrie	Senior	8/1/2023	Non US Tax	Meeting with A&M to discuss the status of the Cyprus entities. EY Attendees: A. Tsikkouris, E. Papachristodoulou, D. Hammon, C. MacLean, C. Casey, J. John, v. Belt, M. Mark, J. Johnston, D. David	0.60	415.00	249.00
Dudrear,David	Managing Director	8/1/2023	US State and Local Tax	Meeting with A&M to discuss the status of the Cyprus entities. EY Attendees: A. Tsikkouris, E. Papachristodoulou, D. Hammon, C. MacLean, C. Casey, J. John, v. Belt, M. Mark, J. Johnston, D. David	0.60	814.00	488.40
MacLean,Corrie	Senior	8/1/2023	Non US Tax	Meeting to discuss and update the India compliance summary. EY Attendees: A. Chachan, C. MacLean, D. Hammon	0.50	415.00	207.50
Hammon,David Lane	Manager	8/1/2023	Non US Tax	Meeting to discuss and update the India compliance summary. EY Attendees: A. Chachan, C. MacLean, D. Hammon	0.50	551.00	275.50
Chachan,Aparajita	Senior	8/1/2023	Non US Tax	Meeting to discuss and update the India compliance summary. EY Attendees: A. Chachan, C. MacLean, D. Hammon	0.50	415.00	207.50
Carreras,Stephen	Manager	8/1/2023	Non US Tax	Meeting to discuss the compliance status of the Gibraltar entities. EY Attendees: C. MacLean, D. Hammon, E. Perez, N. Rumford, O. Ravnushkin, O. Okuneva, S. Carreras	0.50	551.00	275.50
MacLean,Corrie	Senior	8/1/2023	Non US Tax	Meeting to discuss the compliance status of the Gibraltar entities. EY Attendees: C. MacLean, D. Hammon, E. Perez, N. Rumford, O. Ravnushkin, O. Okuneva, S. Carreras	0.50	415.00	207.50
Rumford,Neil	Partner/Principal	8/1/2023	Non US Tax	Meeting to discuss the compliance status of the Gibraltar entities. EY Attendees: C. MacLean, D. Hammon, E. Perez, N. Rumford, O. Ravnushkin, O. Okuneva, S. Carreras	0.50	866.00	433.00

Exhibit A

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Summary of Fees by Professional

For the Period August 2023 through August 31, 2023

Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Hammon,David Lane	Manager	8/1/2023	Non US Tax	Meeting to discuss the compliance status of the Gibraltar entities. EY Attendees: C. MacLean, D. Hammon, E. Perez, N. Rumford, O. Ravnushkin, O. Okuneva, S. Carreras	0.50	551.00	275.50
Perez,Ellen Joy	Senior	8/1/2023	Non US Tax	Meeting to discuss the compliance status of the Gibraltar entities. EY Attendees: C. MacLean, D. Hammon, E. Perez, N. Rumford, O. Ravnushkin, O. Okuneva, S. Carreras	0.50	415.00	207.50
Staromiejska,Kinga	Senior Manager	8/1/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, K. Staromiejska	0.50	683.00	341.50
MacLean,Corrie	Senior	8/1/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, K. Staromiejska	0.50	415.00	207.50
Hammon,David Lane	Manager	8/1/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, K. Staromiejska	0.50	551.00	275.50
Srivastava,Nikita Asutosh	Manager	8/1/2023	ACR Bookkeeping/ACR Statutory Reporting	Meeting with the ACR team to discuss and update the foreign entity compliance summaries. EY Attendees: A. Mathew, C. MacLean, D. Hammon, M. Borts, N. Hernandez, N. Srivastava	0.50	551.00	275.50
John Mathew,Abel	Senior	8/1/2023	ACR Bookkeeping/ACR Statutory Reporting	Meeting with the ACR team to discuss and update the foreign entity compliance summaries. EY Attendees: A. Mathew, C. MacLean, D. Hammon, M. Borts, N. Hernandez, N. Srivastava	0.50	415.00	207.50
MacLean,Corrie	Senior	8/1/2023	Non US Tax	Meeting with the ACR team to discuss and update the foreign entity compliance summaries. EY Attendees: A. Mathew, C. MacLean, D. Hammon, M. Borts, N. Hernandez, N. Srivastava	0.50	415.00	207.50
Hammon,David Lane	Manager	8/1/2023	Non US Tax	Meeting with the ACR team to discuss and update the foreign entity compliance summaries. EY Attendees: A. Mathew, C. MacLean, D. Hammon, M. Borts, N. Hernandez, N. Srivastava	0.50	551.00	275.50
Borts,Michael	Managing Director	8/1/2023	ACR Bookkeeping/ACR Statutory Reporting	Meeting with the ACR team to discuss and update the foreign entity compliance summaries. EY Attendees: A. Mathew, C. MacLean, D. Hammon, M. Borts, N. Hernandez, N. Srivastava	0.50	814.00	407.00
Hernandez,Nancy I.	Senior Manager	8/1/2023	ACR Bookkeeping/ACR Statutory Reporting	Meeting with the ACR team to discuss and update the foreign entity compliance summaries. EY Attendees: A. Mathew, C. MacLean, D. Hammon, M. Borts, N. Hernandez, N. Srivastava	0.50	683.00	341.50
Billings,Phoebe	Manager	8/1/2023	Transfer Pricing	Daily status call (8/1) on transfer pricing deliverables	0.40	551.00	220.40
Borts,Michael	Managing Director	8/1/2023	ACR Bookkeeping/ACR Statutory Reporting	Review of monthly reporting for German / Swiss entities for distribution to FTX	1.00	814.00	814.00
Karan,Anna Suncheuri	Staff	8/1/2023	Tax Advisory	International Tax team daily status meeting regarding update to return progress	0.50	236.00	118.00
Karan,Anna Suncheuri	Staff	8/1/2023	Tax Advisory	Updating comments received from senior manager on FTX Trading Ltd. return	3.80	236.00	896.80
Karan,Anna Suncheuri	Staff	8/1/2023	Tax Advisory	Finishing up clearing comments on FTX Trading Ltd. from team to finalize 5471 filing	3.70	236.00	873.20
Karan,Anna Suncheuri	Staff	8/1/2023	Tax Advisory	Review documents in the Box to find information regarding intercompany tax matters to determine the schedule M amount for FTX trading ltd 5471	2.50	236.00	590.00
Karan,Anna Suncheuri	Staff	8/1/2023	Tax Advisory	Clearing efilings errors on FTX Trading and FTX Japan K.K locators on One Source income tax	2.10	236.00	495.60
Karan,Anna Suncheuri	Staff	8/1/2023	Tax Advisory	Review share purchase agreements to determine the shareholders of japan services k.k and Japan k.k	1.40	236.00	330.40
Ortiz,Daniella	Staff	8/1/2023	US International Tax	Return prep	3.90	236.00	920.40
Ortiz,Daniella	Staff	8/1/2023	US International Tax	Trial balance mapping	3.90	236.00	920.40
Ortiz,Daniella	Staff	8/1/2023	US International Tax	Workpapers for returns	3.90	236.00	920.40
Ortiz,Daniella	Staff	8/1/2023	US International Tax	Daily meeting	0.30	236.00	70.80

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Zhuo,Melody	Staff	8/1/2023	US International Tax	International Tax Compliance - prepared three 5471 forms	3.00	236.00	708.00
Zhuo,Melody	Staff	8/1/2023	US International Tax	International Tax Compliance - revised three 5471 forms	3.50	236.00	826.00
Zhuo,Melody	Staff	8/1/2023	US International Tax	International Tax Compliance - analyzed company investments list	3.00	236.00	708.00
Zhuo,Melody	Staff	8/1/2023	US International Tax	International Tax Compliance - prepared two 5471 forms	2.50	236.00	590.00
Yang,Rachel Sim	Senior Manager	8/1/2023	Information Reporting	Review of Entity population for Form 5471 by looking various org charts and py filings (Paper Bird)	3.50	683.00	2,390.50
Yang,Rachel Sim	Senior Manager	8/1/2023	Information Reporting	Review of Entity population for Form 5471 by looking various org charts and py filings (Alameda)	3.50	683.00	2,390.50
Yang,Rachel Sim	Senior Manager	8/1/2023	Information Reporting	Review of Entity population for Form 5471 by looking various org charts and py filings (other Silos)	3.00	683.00	2,049.00
Figueroa,Carolina S	Senior	8/1/2023	Transfer Pricing	Entity search for description in TP Doc	3.90	415.00	1,618.50
Figueroa,Carolina S	Senior	8/1/2023	Transfer Pricing	Continue entity search for description In TP oc	2.00	415.00	830.00
Brzozowski,John Charles	Senior	8/1/2023	Transfer Pricing	Teams meeting to go over status, review of TP Doc report	2.00	415.00	830.00
Haq,Shafay	Senior	8/1/2023	Technology	Updating Analysis scripts to determine Token type of Filled orders to be able to calculate taxes on client data	3.00	415.00	1,245.00
Haq,Shafay	Senior	8/1/2023	Technology	Modifying script to calculate tax on Traded tokens, adding logic for token tagging	3.00	415.00	1,245.00
Haq,Shafay	Senior	8/1/2023	Technology	Modifying and TESTING FIFO Accounting method for tax calculations for client delivery	2.00	415.00	830.00
Mosdzin,Dennis	Senior Manager	8/1/2023	ACR Bookkeeping/ACR Statutory Reporting	Review of accounting data 2021 and planning next steps for FS 2021	0.60	683.00	409.80
Bailey,Doug	Partner/Principal	8/1/2023	Tax Advisory	Preparation of FTX section 9100 relief request	4.60	866.00	3,983.60
Shea JR,Thomas M	Partner/Principal	8/1/2023	US Income Tax	Detailed Review of Final Phase 1 Tax Due Diligence Report (Part 2), submission of correspondence and coordination with various subject matter leads	4.20	866.00	3,637.20
Jena,Deepak	Manager	8/1/2023	Technology	Discussions with the IRW team for technology requirements, use cases based on the data received	0.50	551.00	275.50
Marie,Hameed	Senior	8/1/2023	Transfer Pricing	Start updating the CBCR report by using and analyzing trial balances and income statements for October 2022.	3.90	415.00	1,618.50
Marie,Hameed	Senior	8/1/2023	Transfer Pricing	Continue updating the CBCR report by using and analyzing trial balances and income statements for October 2022.	3.10	415.00	1,286.50
Nunna,Ramesh kumar	Manager	8/1/2023	Technology	Sma for python to pyspark code conversion - tax liability function	0.70	551.00	385.70
Short,Victoria	Manager	8/1/2023	Payroll Tax	Create drafts for 5 closure letters for 5 entities for employment tax accounts. Follow up on 2 employment tax state accounts.	3.70	551.00	2,038.70
Braun,Avi	Staff	8/1/2023	Non US Tax	Meeting - FTX International Compliance - Tax Return Prep	1.00	236.00	236.00
Braun,Avi	Staff	8/1/2023	Non US Tax	Reviewing the dormant entities assigned to me	3.40	236.00	802.40
Braun,Avi	Staff	8/1/2023	Non US Tax	Preparing dormant entities return in OneSource 1	2.60	236.00	613.60
Braun,Avi	Staff	8/1/2023	Non US Tax	Reviewing the return that I worked on earlier in the day	2.50	236.00	590.00
Pierce,Brandon	Staff	8/1/2023	Payroll Tax	Analyzing payroll files for employment tax audits	3.50	236.00	826.00
Tong,Chia-Hui	Senior Manager	8/1/2023	Project Management Office Transition	Review weekly status and upcoming deliverables to ensure any tax delivery milestones are met	1.20	683.00	819.60
Tong,Chia-Hui	Senior Manager	8/1/2023	Project Management Office Transition	Prepare agenda for biweekly meeting with FTX team	0.80	683.00	546.40
Tong,Chia-Hui	Senior Manager	8/1/2023	Project Management Office Transition	Update due diligence deck for FTX summit meeting	2.30	683.00	1,570.90
Tong,Chia-Hui	Senior Manager	8/1/2023	Project Management Office Transition	Review updates in due diligence deck with EY stakeholders	0.70	683.00	478.10
MacLean,Corrie	Senior	8/1/2023	Non US Tax	Preparation of FTX entities compliance summaries for FTX leadership, foreign workstreams communications	2.90	415.00	1,203.50
Katsnelson,David	Senior Manager	8/1/2023	Transfer Pricing	Continue review of TPD	1.90	683.00	1,297.70
McComber,Donna	National Partner/Principal	8/1/2023	Transfer Pricing	Respond to questions re TP documentation	2.30	1,040.00	2,392.00
Wisniewski-Pena,Fernando	Staff	8/1/2023	Transfer Pricing	Daily call on status of the transfer pricing deliverables. Participants: G. Di Stefano, D. Katsnelson, P. J. Billings, H. Marie, A. Bost, F. Wisniewski-Pena, Joaquin F. Mould Parga	0.50	236.00	118.00
Di Stefano,Julia	Senior	8/1/2023	Transfer Pricing	Edited section I of the transfer pricing documentation	2.00	415.00	830.00
Di Stefano,Julia	Senior	8/1/2023	Transfer Pricing	Reviewed and edited section III of the transfer pricing documentation	1.90	415.00	788.50

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Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Di Stefano, Giulia	Senior	8/1/2023	Transfer Pricing	Continued review of section III of the transfer pricing documentation	2.50	415.00	1,037.50
Di Stefano, Giulia	Senior	8/1/2023	Transfer Pricing	Performed research on certain debtor entity	1.10	415.00	456.50
Castillo,Irvn Giovanni	Staff	8/1/2023	US State and Local Tax	Conversation with Arkansas bankruptcy agent regarding corporate tax notices to determine next steps.	0.60	236.00	141.60
Berman,Jake	Senior Manager	8/1/2023	US Income Tax	Reviewing 2022 tax return 1st drafts	2.70	683.00	1,844.10
Berman,Jake	Senior Manager	8/1/2023	US Income Tax	Analyzing general ledgers of US tax entities for tax return purposes	1.30	683.00	887.90
Berman,Jake	Senior Manager	8/1/2023	US Income Tax	Walking through tax return review with T Shea, B Mistler, and R Huang	1.60	683.00	1,092.80
DeVincenzo,Jennie	Managing Director	8/1/2023	Payroll Tax	Reviewing payroll files and new information request for employment tax audits	2.30	814.00	1,872.20
Marlow,Joe	Senior	8/1/2023	Value Added Tax	Prepare for meeting with FTX Executive leadership, including updating compliance schedules with updates received from EY local office	2.50	415.00	1,037.50
Marlow,Joe	Senior	8/1/2023	Value Added Tax	Drafting and sending emails to EY Local Offices to obtain an update in respect of their compliance obligations	1.50	415.00	622.50
Healy,John	Senior Manager	8/1/2023	IRS Audit Matters	Call with J. Gibert regarding substitutes for return	0.70	683.00	478.10
Healy,John	Senior Manager	8/1/2023	IRS Audit Matters	Review 9100 Relief draft	0.70	683.00	478.10
Healy,John	Senior Manager	8/1/2023	IRS Audit Matters	Call with K. Wielobob RE 9100 relief	0.40	683.00	273.20
Jackel,Jonathan	Managing Director	8/1/2023	Information Reporting	Documented future IRW risks associated with upcoming digital asset regulations and recommendations on how to mitigate risk	1.00	814.00	814.00
Fitzgerald,Kaitlin Rose	Senior	8/1/2023	Payroll Tax	Started equity calculation by setting up spreadsheet and reviewing exercise agreements	1.00	415.00	415.00
Wrenn,Kaitlin Doyle	Senior Manager	8/1/2023	Non-working travel (billed at 50% of rates)	Travel time from Charlotte, NC to New York, NY for meeting with Kathryn Schultea (FTX), Mary Cilia (FTX), and team on status of employment tax federal audit and tax summit.	3.80	341.50	1,297.70
Lowery,Kristie L	National Partner/Principal	8/1/2023	Non-working travel (billed at 50% of rates)	Travel time from Charlotte, NC to New York, NY for meeting with Kathryn Schultea (FTX), Mary Cilia (FTX), and team on status of employment tax federal audit and tax summit.	3.80	520.00	1,976.00
Wong,Maddie	Staff	8/1/2023	US Income Tax	Printing draft return of Ledger Holdings Inc.	0.40	236.00	94.40
Wong,Maddie	Staff	8/1/2023	US Income Tax	Entering prior year return information into every entity's OIT.	2.80	236.00	660.80
Wong,Maddie	Staff	8/1/2023	US Income Tax	Clearing variances appearing in OIT in the Income Tax Summary.	2.40	236.00	566.40
Wong,Maddie	Staff	8/1/2023	US Income Tax	Printing draft returns of Deck Technology Inc. and North Dimension Inc.	1.40	236.00	330.40
Gibson,Mitch	Senior	8/1/2023	Transfer Pricing	Searching FTX subsidiaries to write company overview for TP doc.	3.50	415.00	1,452.50
Billings,Phoebe	Manager	8/1/2023	Transfer Pricing	Country-by-country reporting forms - adding notes and taxpayer identification numbers	1.00	551.00	551.00
Huang,Ricki	Senior	8/1/2023	US Income Tax	Map client PBC to standard chart of accounts for return preparation	3.90	415.00	1,618.50
Huang,Ricki	Senior	8/1/2023	US Income Tax	Mapping client PBC to standard chart of accounts for return preparation -2	3.90	415.00	1,618.50
Huang,Ricki	Senior	8/1/2023	US Income Tax	Mapping client PBC to standard chart of accounts for return preparation -3	3.90	415.00	1,618.50
Huang,Ricki	Senior	8/1/2023	US Income Tax	Mapping client PBC to standard chart of accounts for return preparation -4	2.30	415.00	954.50
Thomas,Sajani	Staff	8/1/2023	Transfer Pricing	Write up formatting for the comparable and filtering through comparables for Americas contract R&D benchmarking Write up formatting for APAC Contract RD	2.10	236.00	495.60
Thomas,Sajani	Staff	8/1/2023	Transfer Pricing	Write up formatting for Americas Admin Write up formatting for APAC Admin	2.20	236.00	519.20
Thomas,Sajani	Staff	8/1/2023	Transfer Pricing	Generated the simple average calculations for the benchmarking sets	2.10	236.00	495.60
Zhang,Shannon	Staff	8/1/2023	US Income Tax	Prepare Feeder fund workbook partner data tab	2.70	236.00	637.20
Haas,Zach	Senior Manager	8/1/2023	US Income Tax	Clifton Bay tax workpaper review	1.00	683.00	683.00
Gorman,Doug A	Manager	8/1/2023	Technology	Analyze FTX entity trading data to find relevant trades within data of Gdax exchange to support calculation of 2022 profit & loss for FTX entity crypto activity	3.60	551.00	1,983.60
Gorman,Doug A	Manager	8/1/2023	Technology	Analyze FTX entity trading data to find relevant trades within data of Bibox exchange to support calculation of 2022 profit & loss for FTX entity crypto activity	3.60	551.00	1,983.60

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Gorman,Doug A	Manager	8/1/2023	Technology	Analyze FTX entity trading data to find relevant trades within data of Bithumb exchange to support calculation of 2022 profit & loss for FTX entity crypto activity	3.60	551.00	1,983.60
Gorman,Doug A	Manager	8/1/2023	Technology	Analyze FTX entity trading data to find relevant trades within data of Liqui exchange to support calculation of 2022 profit & loss for FTX entity crypto activity	1.20	551.00	661.20
Gil Diez de Leon,Marta	Senior Manager	8/1/2023	Value Added Tax	Preparation of the FTX meeting at EY NY offices: review of the current VAT status for all countries	3.00	683.00	2,049.00
Gil Diez de Leon,Marta	Senior Manager	8/1/2023	Value Added Tax	Follow-up with local FTX contacts and EY teams to receive latest updates and clarify any open points on the VAT status	3.00	683.00	2,049.00
Gil Diez de Leon,Marta	Senior Manager	8/1/2023	Value Added Tax	Follow-up on email correspondences with EY Germany regarding the status of the 2021 VAT return and next steps	2.00	683.00	1,366.00
Cahalane,Shawn M.	Manager	8/1/2023	Fee/Employment Applications	Call with S. Cahalane and D. Neziroski (EY) regarding the timing of the monthly fee applications and open items	1.10	525.00	577.50
Neziroski,David	Associate	8/1/2023	Fee/Employment Applications	Call with S. Cahalane and D. Neziroski (EY) regarding the timing of the monthly fee applications and open items	1.10	365.00	401.50
Neziroski,David	Associate	8/1/2023	Fee/Employment Applications	Make updates to Exhibit D to include updates	2.20	365.00	803.00
Karan,Anna Suncheuri	Staff	8/2/2023	Tax Advisory	FTX Tax Compliance - Daily Check-In EY Attendees: M. Wong, A. Karan, B. Mistler, D. Ortiz, D. Bailey, E. Hall, L. Lovelace, M. Musano, M. Zhuo, W. Bieganski, J. Berman	0.40	236.00	94.40
Ortiz,Daniella	Staff	8/2/2023	Tax Advisory	Daily check in	0.40	236.00	94.40
Zhuo,Melody	Staff	8/2/2023	US International Tax	FTX Tax Compliance - Daily Check-In EY Attendees: M. Wong, A. Karan, B. Mistler, D. Ortiz, D. Bailey, E. Hall, L. Lovelace, M. Musano, M. Zhuo, W. Bieganski, J. Berman	0.40	236.00	94.40
Mistler,Brian M	Manager	8/2/2023	US Income Tax	FTX Tax Compliance - Daily Check-In EY Attendees: M. Wong, A. Karan, B. Mistler, D. Ortiz, D. Bailey, E. Hall, L. Lovelace, M. Musano, M. Zhuo, W. Bieganski, J. Berman	0.40	551.00	220.40
Hall,Emily Melissa	Senior	8/2/2023	US State and Local Tax	FTX Tax Compliance - Daily Check-In EY Attendees: M. Wong, A. Karan, B. Mistler, D. Ortiz, D. Bailey, E. Hall, L. Lovelace, M. Musano, M. Zhuo, W. Bieganski, J. Berman	0.40	415.00	166.00
Berman,Jake	Senior Manager	8/2/2023	US Income Tax	FTX Tax Compliance - Daily Check-In EY Attendees: M. Wong, A. Karan, B. Mistler, D. Ortiz, D. Bailey, E. Hall, L. Lovelace, M. Musano, M. Zhuo, W. Bieganski, J. Berman	0.40	683.00	273.20
Lovelace,Lauren	Partner/Principal	8/2/2023	US International Tax	FTX Tax Compliance - Daily Check-In EY Attendees: M. Wong, A. Karan, B. Mistler, D. Ortiz, D. Bailey, E. Hall, L. Lovelace, M. Musano, M. Zhuo, W. Bieganski, J. Berman	0.40	866.00	346.40
Wong,Maddie	Staff	8/2/2023	US Income Tax	FTX Tax Compliance - Daily Check-In EY Attendees: M. Wong, A. Karan, B. Mistler, D. Ortiz, D. Bailey, E. Hall, L. Lovelace, M. Musano, M. Zhuo, W. Bieganski, J. Berman	0.40	236.00	94.40
Musano,Matthew Albert	Senior Manager	8/2/2023	US State and Local Tax	FTX Tax Compliance - Daily Check-In EY Attendees: M. Wong, A. Karan, B. Mistler, D. Ortiz, D. Bailey, E. Hall, L. Lovelace, M. Musano, M. Zhuo, W. Bieganski, J. Berman	0.40	683.00	273.20
Bieganski,Walter	Client Serving Contractor WB	8/2/2023	US State and Local Tax	FTX Tax Compliance - Daily Check-In EY Attendees: M. Wong, A. Karan, B. Mistler, D. Ortiz, D. Bailey, E. Hall, L. Lovelace, M. Musano, M. Zhuo, W. Bieganski, J. Berman	0.40	200.00	80.00
Bailey,Doug	Partner/Principal	8/2/2023	US International Tax	FTX Tax Compliance - Daily Check-In EY Attendees: M. Wong, A. Karan, B. Mistler, D. Ortiz, D. Bailey, E. Hall, L. Lovelace, M. Musano, M. Zhuo, W. Bieganski, J. Berman	0.40	866.00	346.40
Katsnelson,David	Senior Manager	8/2/2023	Transfer Pricing	Meeting to discuss FTX data requirements of the Transfer Pricing workstream. EY Attendees: C. Ancona, A. Bost, D. Katsnelson, D. Jena	0.40	683.00	273.20
Ancona,Christopher	Senior	8/2/2023	Project Management Office Transition	Meeting to discuss FTX data requirements of the Transfer Pricing workstream. EY Attendees: C. Ancona, A. Bost, D. Katsnelson, D. Jena	0.40	415.00	166.00
Bost,Anne	Managing Director	8/2/2023	Transfer Pricing	Meeting to discuss FTX data requirements of the Transfer Pricing workstream. EY Attendees: C. Ancona, A. Bost, D. Katsnelson, D. Jena	0.40	814.00	325.60

Exhibit A

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period August 2023 through August 31, 2023

Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Jena,Deepak	Manager	8/2/2023	Technology	Meeting to discuss FTX data requirements of the Transfer Pricing workstream. EY Attendees: C. Ancona, A. Bost, D. Katsnelson, D. Jena	0.40	551.00	220.40
DeVincenzo,Jennie	Managing Director	8/2/2023	Payroll Tax	Internal preparation for onsite meeting with FTX team on all employment tax items. EY Attendees: K. Wrenn, K. Lowery, J. DeVincenzo Other Attendees: K. Schultea (FTX), L. Barrios (FTX), F. Buenrostro (FTX)	1.00	814.00	814.00
Wrenn,Kaitlin Doyle	Senior Manager	8/2/2023	Payroll Tax	Internal preparation for onsite meeting with FTX team on all employment tax items. EY Attendees: K. Wrenn, K. Lowery, J. DeVincenzo Other Attendees: K. Schultea (FTX), L. Barrios (FTX), F. Buenrostro (FTX)	1.00	683.00	683.00
Lowery,Kristie L	National Partner/Principal	8/2/2023	Payroll Tax	Internal preparation for onsite meeting with FTX team on all employment tax items. EY Attendees: K. Wrenn, K. Lowery, J. DeVincenzo Other Attendees: K. Schultea (FTX), L. Barrios (FTX), F. Buenrostro (FTX)	1.00	1,040.00	1,040.00
DeVincenzo,Jennie	Managing Director	8/2/2023	Payroll Tax	Meeting with FTX team on overview of planned employment tax agenda for working sessions EY Attendees: K. Wrenn, K. Lowery, J. DeVincenzo Other Attendees: K. Schultea (FTX), L. Barrios (FTX), F. Buenrostro (FTX)	1.00	814.00	814.00
Wrenn,Kaitlin Doyle	Senior Manager	8/2/2023	Payroll Tax	Meeting with FTX team on overview of planned employment tax agenda for working sessions EY Attendees: K. Wrenn, K. Lowery, J. DeVincenzo Other Attendees: K. Schultea (FTX), L. Barrios (FTX), F. Buenrostro (FTX)	1.00	683.00	683.00
Lowery,Kristie L	National Partner/Principal	8/2/2023	Payroll Tax	Meeting with FTX team on overview of planned employment tax agenda for working sessions EY Attendees: K. Wrenn, K. Lowery, J. DeVincenzo Other Attendees: K. Schultea (FTX), L. Barrios (FTX), F. Buenrostro (FTX)	1.00	1,040.00	1,040.00
DeVincenzo,Jennie	Managing Director	8/2/2023	Payroll Tax	Meeting to discuss the customer demographic data to determine scope for foreign taxation review. EY Attendees: J. DeVincenzo, K. Wrenn, A. Richardson, K. Lowery, T. Ferris Other Attendees: K. Schultea (FTX), L. Barrios (FTX), F. Buenrostro (FTX)	0.60	814.00	488.40
Wrenn,Kaitlin Doyle	Senior Manager	8/2/2023	Payroll Tax	Meeting to discuss the customer demographic data to determine scope for foreign taxation review. EY Attendees: J. DeVincenzo, K. Wrenn, A. Richardson, K. Lowery, T. Ferris Other Attendees: K. Schultea (FTX), L. Barrios (FTX), F. Buenrostro (FTX)	0.60	683.00	409.80
Lowery,Kristie L	National Partner/Principal	8/2/2023	Payroll Tax	Meeting to discuss the customer demographic data to determine scope for foreign taxation review. EY Attendees: J. DeVincenzo, K. Wrenn, A. Richardson, K. Lowery, T. Ferris Other Attendees: K. Schultea (FTX), L. Barrios (FTX), F. Buenrostro (FTX)	0.60	1,040.00	624.00
Richardson,Audrey Sarah	Manager	8/2/2023	Information Reporting	Meeting to discuss the customer demographic data to determine scope for foreign taxation review. EY Attendees: J. DeVincenzo, K. Wrenn, A. Richardson, K. Lowery, T. Ferris Other Attendees: K. Schultea (FTX), L. Barrios (FTX), F. Buenrostro (FTX)	0.60	551.00	330.60
DeVincenzo,Jennie	Managing Director	8/2/2023	Payroll Tax	Meeting to discuss FTX compensation review and impact to federal employment tax audit. EY Attendees: K. Wrenn, K. Lowery, J. DeVincenzo, R. Walker, K. Fitzgerald Other Attendees: K. Schultea (FTX), L. Barrios (FTX), F. Buenrostro (FTX)	3.50	814.00	2,849.00
Fitzgerald,Kaitlin Rose	Senior	8/2/2023	Payroll Tax	Meeting to discuss FTX compensation review and impact to federal employment tax audit. EY Attendees: K. Wrenn, K. Lowery, J. DeVincenzo, R. Walker, K. Fitzgerald Other Attendees: K. Schultea (FTX), L. Barrios (FTX), F. Buenrostro (FTX)	3.50	415.00	1,452.50
Wrenn,Kaitlin Doyle	Senior Manager	8/2/2023	Payroll Tax	Meeting to discuss FTX compensation review and impact to federal employment tax audit. EY Attendees: K. Wrenn, K. Lowery, J. DeVincenzo, R. Walker, K. Fitzgerald Other Attendees: K. Schultea (FTX), L. Barrios (FTX), F. Buenrostro (FTX)	3.50	683.00	2,390.50
Lowery,Kristie L	National Partner/Principal	8/2/2023	Payroll Tax	Meeting to discuss FTX compensation review and impact to federal employment tax audit. EY Attendees: K. Wrenn, K. Lowery, J. DeVincenzo, R. Walker, K. Fitzgerald Other Attendees: K. Schultea (FTX), L. Barrios (FTX), F. Buenrostro (FTX)	3.50	1,040.00	3,640.00

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Walker,Rachael Leigh Braswell	Partner/Principal	8/2/2023	Payroll Tax	Meeting to discuss FTX compensation review and impact to federal employment tax audit. EY Attendees: K. Wrenn, K. Lowery, J. DeVincenzo, R. Walker, K. Fitzgerald Other Attendees: K. Schultea (FTX), L. Barrios (FTX), F. Buenrostro (FTX)	3.50	866.00	3,031.00
DeVincenzo,Jennie	Managing Director	8/2/2023	Payroll Tax	Meeting to discuss US employment tax items including information document summary and new items recently received. EY Attendees: K. Wrenn, K. Lowery, J. DeVincenzo Other Attendees: K. Schultea (FTX), L. Barrios (FTX), F. Buenrostro (FTX)	1.50	814.00	1,221.00
Wrenn,Kaitlin Doyle	Senior Manager	8/2/2023	Payroll Tax	Meeting to discuss US employment tax items including information document summary and new items recently received. EY Attendees: K. Wrenn, K. Lowery, J. DeVincenzo Other Attendees: K. Schultea (FTX), L. Barrios (FTX), F. Buenrostro (FTX)	1.50	683.00	1,024.50
Lowery,Kristie L	National Partner/Principal	8/2/2023	Payroll Tax	Meeting to discuss US employment tax items including information document summary and new items recently received. EY Attendees: K. Wrenn, K. Lowery, J. DeVincenzo Other Attendees: K. Schultea (FTX), L. Barrios (FTX), F. Buenrostro (FTX)	1.50	1,040.00	1,560.00
Mistler,Brian M	Manager	8/2/2023	US Income Tax	Meeting with RLA to discuss employment tax items and other income tax items required information for audit response. EY Attendees: B. Mistler, J. DeVincenzo, K. Wrenn, K. Lowery Other Attendees: K. Schultea (FTX), L. Barrios (FTX), F. Buenrostro (FTX)	0.40	551.00	220.40
DeVincenzo,Jennie	Managing Director	8/2/2023	Payroll Tax	Meeting with RLA to discuss employment tax items and other income tax items required information for audit response. EY Attendees: B. Mistler, J. DeVincenzo, K. Wrenn, K. Lowery Other Attendees: K. Schultea (FTX), L. Barrios (FTX), F. Buenrostro (FTX)	0.40	814.00	325.60
Wrenn,Kaitlin Doyle	Senior Manager	8/2/2023	Payroll Tax	Meeting with RLA to discuss employment tax items and other income tax items required information for audit response. EY Attendees: B. Mistler, J. DeVincenzo, K. Wrenn, K. Lowery Other Attendees: K. Schultea (FTX), L. Barrios (FTX), F. Buenrostro (FTX)	0.40	683.00	273.20
Lowery,Kristie L	National Partner/Principal	8/2/2023	Payroll Tax	Meeting with RLA to discuss employment tax items and other income tax items required information for audit response. EY Attendees: B. Mistler, J. DeVincenzo, K. Wrenn, K. Lowery Other Attendees: K. Schultea (FTX), L. Barrios (FTX), F. Buenrostro (FTX)	0.40	1,040.00	416.00
DeVincenzo,Jennie	Managing Director	8/2/2023	Payroll Tax	Working session on executive payment supporting detail analysis. EY Attendees: K. Wrenn, J. DeVincenzo, K. Lowery Other Attendees: K. Schultea (FTX), L. Barrios (FTX), F. Buenrostro (FTX)	0.30	814.00	244.20
Wrenn,Kaitlin Doyle	Senior Manager	8/2/2023	Payroll Tax	Working session on executive payment supporting detail analysis. EY Attendees: K. Wrenn, J. DeVincenzo, K. Lowery Other Attendees: K. Schultea (FTX), L. Barrios (FTX), F. Buenrostro (FTX)	0.30	683.00	204.90
Lowery,Kristie L	National Partner/Principal	8/2/2023	Payroll Tax	Working session on executive payment supporting detail analysis. EY Attendees: K. Wrenn, J. DeVincenzo, K. Lowery Other Attendees: K. Schultea (FTX), L. Barrios (FTX), F. Buenrostro (FTX)	0.30	1,040.00	312.00
DeVincenzo,Jennie	Managing Director	8/2/2023	Payroll Tax	Call with IRS employment tax auditor to discuss new entities. EY Attendees: K. Wrenn, J. DeVincenzo, K. Lowery Other Attendees: K. Schultea (FTX), L. Barrios (FTX), F. Buenrostro (FTX)	0.60	814.00	488.40
Wrenn,Kaitlin Doyle	Senior Manager	8/2/2023	Payroll Tax	Call with IRS employment tax auditor to discuss new entities. EY Attendees: K. Wrenn, J. DeVincenzo, K. Lowery Other Attendees: K. Schultea (FTX), L. Barrios (FTX), F. Buenrostro (FTX)	0.60	683.00	409.80
Lowery,Kristie L	National Partner/Principal	8/2/2023	Payroll Tax	Call with Internal Revenue Service employment tax auditor to discuss new entities. EY Attendees: K. Wrenn, J. DeVincenzo, K. Lowery Other Attendees: K. Schultea (FTX), L. Barrios (FTX), F. Buenrostro (FTX)	0.60	1,040.00	624.00

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DeVincenzo,Jennie	Managing Director	8/2/2023	Payroll Tax	Meeting to discuss employment tax items including August due dates, state and local account updates, expense statement review and other items. EY Attendees: J. DeVincenzo, K. Wrenn, K. Lowery Other Attendees: K. Schultea (FTX), L. Barrios (FTX), F. Buenrostro (FTX)	2.00	814.00	1,628.00
Wrenn,Kaitlin Doyle	Senior Manager	8/2/2023	Payroll Tax	Meeting to discuss employment tax items including August due dates, state and local account updates, expense statement review and other items. EY Attendees: J. DeVincenzo, K. Wrenn, K. Lowery Other Attendees: K. Schultea (FTX), L. Barrios (FTX), F. Buenrostro (FTX)	2.00	683.00	1,366.00
Lowery,Kristie L	National Partner/Principal	8/2/2023	Payroll Tax	Meeting to discuss employment tax items including August due dates, state and local account updates, expense statement review and other items. EY Attendees: J. DeVincenzo, K. Wrenn, K. Lowery Other Attendees: K. Schultea (FTX), L. Barrios (FTX), F. Buenrostro (FTX)	2.00	1,040.00	2,080.00
Staromiejska,Kinga	Senior Manager	8/2/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, K. Staromiejska	0.50	683.00	341.50
MacLean,Corrie	Senior	8/2/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, K. Staromiejska	0.50	415.00	207.50
Hammon,David Lane	Manager	8/2/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, K. Staromiejska	0.50	551.00	275.50
Staromiejska,Kinga	Senior Manager	8/2/2023	Non US Tax	Weekly touchpoint regarding the status of FTX foreign entity compliance. EY Attendees: C. MacLean, D. Hammon, K. Staromiejska, J. Scott	0.60	683.00	409.80
MacLean,Corrie	Senior	8/2/2023	Non US Tax	Weekly touchpoint regarding the status of FTX foreign entity compliance. EY Attendees: C. MacLean, D. Hammon, K. Staromiejska, J. Scott	0.60	415.00	249.00
Hammon,David Lane	Manager	8/2/2023	Non US Tax	Weekly touchpoint regarding the status of FTX foreign entity compliance. EY Attendees: C. MacLean, D. Hammon, K. Staromiejska, J. Scott	0.60	551.00	330.60
Scott,James	Client Serving Contractor JS	8/2/2023	US Income Tax	Weekly touchpoint regarding the status of FTX foreign entity compliance. EY Attendees: C. MacLean, D. Hammon, K. Staromiejska, J. Scott	0.60	600.00	360.00
MacLean,Corrie	Senior	8/2/2023	Non US Tax	Meeting with A&M to discuss status of FTX foreign entities compliance. EY Attendees: C. MacLean, D. Hammon, N. Hernandez Other Attendees: D. Johnston (A&M), E. Dalgleish (A&M), M. van den Belt (A&M)	0.40	415.00	166.00
Hammon,David Lane	Manager	8/2/2023	Non US Tax	Meeting with A&M to discuss status of FTX foreign entities compliance. EY Attendees: C. MacLean, D. Hammon, N. Hernandez Other Attendees: D. Johnston (A&M), E. Dalgleish (A&M), M. van den Belt (A&M)	0.40	551.00	220.40
Hernandez,Nancy I.	Senior Manager	8/2/2023	ACR Bookkeeping/ACR Statutory Reporting	Meeting with A&M to discuss status of FTX foreign entities compliance. EY Attendees: C. MacLean, D. Hammon, N. Hernandez Other Attendees: D. Johnston (A&M), E. Dalgleish (A&M), M. van den Belt (A&M)	0.40	683.00	273.20
Staromiejska,Kinga	Senior Manager	8/2/2023	Non US Tax	Working session to prepare for the in-person tax summit on August 3rd. EY Attendees: C. MacLean, D. Hammon, K. Staromiejska, T. Knoeller	0.50	683.00	341.50
Knoeller,Thomas J.	Client Serving Contractor TJK	8/2/2023	Non US Tax	Working session to prepare for the in-person tax summit on August 3rd. EY Attendees: C. MacLean, D. Hammon, K. Staromiejska, T. Knoeller	0.50	430.00	215.00
MacLean,Corrie	Senior	8/2/2023	Non US Tax	Working session to prepare for the in-person tax summit on August 3rd. EY Attendees: C. MacLean, D. Hammon, K. Staromiejska, T. Knoeller	0.50	415.00	207.50
Hammon,David Lane	Manager	8/2/2023	Non US Tax	Working session to prepare for the in-person tax summit on August 3rd. EY Attendees: C. MacLean, D. Hammon, K. Staromiejska, T. Knoeller	0.50	551.00	275.50
MacLean,Corrie	Senior	8/2/2023	Non US Tax	Working session to prepare for the in-person tax summit on August 3rd. EY Attendees: C. MacLean, D. Hammon	0.50	415.00	207.50
Hammon,David Lane	Manager	8/2/2023	Non US Tax	Working session to prepare for the in-person tax summit on August 3rd. EY Attendees: C. MacLean, D. Hammon	0.50	551.00	275.50

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Srivastava,Nikita Asutosh	Manager	8/2/2023	ACR Bookkeeping/ACR Statutory Reporting	Meeting to finalize Due diligence report for FTX EY Attendees: N. Srivastava, N. Hernandez	0.30	551.00	165.30
Hernandez,Nancy I.	Senior Manager	8/2/2023	ACR Bookkeeping/ACR Statutory Reporting	Meeting to finalize Due diligence report for FTX EY Attendees: N. Srivastava, N. Hernandez	0.30	683.00	204.90
Karan,Anna Suncheuri	Staff	8/2/2023	Tax Advisory	Searching through the documents in the BOX to find further detail for specific costs to help determine how line items should be treated for tax purpose	3.70	236.00	873.20
Karan,Anna Suncheuri	Staff	8/2/2023	Tax Advisory	Calling one source income tax to aid in resolving issues regarding efilng	1.60	236.00	377.60
Karan,Anna Suncheuri	Staff	8/2/2023	Tax Advisory	Updating additional comments to Innovatio Ltd. 5471 filing	3.50	236.00	826.00
Karan,Anna Suncheuri	Staff	8/2/2023	Tax Advisory	Updating additional comments on FTX Japan k.k 5471 filing	3.90	236.00	920.40
Karan,Anna Suncheuri	Staff	8/2/2023	Tax Advisory	Updating additional comments on FTX Japan Services K.k 5471 filing	0.90	236.00	212.40
Karan,Anna Suncheuri	Staff	8/2/2023	Tax Advisory	Going through the investment tracker of minority investments to identify the investments that needs passive foreign investment company (8621) filing	2.40	236.00	566.40
Ortiz,Daniella	Staff	8/2/2023	Tax Advisory	Returns	3.90	236.00	920.40
Ortiz,Daniella	Staff	8/2/2023	Tax Advisory	Workpaper updates	3.90	236.00	920.40
Ortiz,Daniella	Staff	8/2/2023	Tax Advisory	Workpaper update	3.80	236.00	896.80
Zhuo,Melody	Staff	8/2/2023	US International Tax	International Tax Compliance - continued analysis of company investments list	0.60	236.00	141.60
Zhuo,Melody	Staff	8/2/2023	US International Tax	International Tax Compliance - updated workbook for 5471 reporting calculations	3.00	236.00	708.00
Zhuo,Melody	Staff	8/2/2023	US International Tax	International Tax Compliance - made revisions to three 5471 forms	2.50	236.00	590.00
Zhuo,Melody	Staff	8/2/2023	US International Tax	International Tax Compliance - prepared workpaper for three 5471 forms	3.50	236.00	826.00
Zhuo,Melody	Staff	8/2/2023	US International Tax	International Tax Compliance - updated workpaper for three 5471 forms	3.00	236.00	708.00
Zhuo,Melody	Staff	8/2/2023	US International Tax	International Tax Compliance - updated workpaper for two 5471 forms	2.00	236.00	472.00
Yang,Rachel Sim	Senior Manager	8/2/2023	Information Reporting	Review of a few sample TBs for OIT coding purposes	3.50	683.00	2,390.50
Yang,Rachel Sim	Senior Manager	8/2/2023	Information Reporting	Review of a few sample TBs for setting up a workpaper template	3.50	683.00	2,390.50
Yang,Rachel Sim	Senior Manager	8/2/2023	Information Reporting	Providing a walkthrough of a sample workpaper template to the team	3.00	683.00	2,049.00
Yang,Rachel Sim	Senior Manager	8/2/2023	Information Reporting	Providing guidance on the approaches EY is taking on FTX's E&P computation, Sub F and GILTI	2.00	683.00	1,366.00
Figueroa,Carolina S	Senior	8/2/2023	Transfer Pricing	Proofread and edited transfer pricing documentation for consistency.	3.90	415.00	1,618.50
Figueroa,Carolina S	Senior	8/2/2023	Transfer Pricing	Continued proofread and edit of transfer pricing documentation for consistency.	3.90	415.00	1,618.50
Figueroa,Carolina S	Senior	8/2/2023	Transfer Pricing	Conducted final edit of transfer pricing documentation, including address ingof final comments.	0.20	415.00	83.00
Brzozowski,John Charles	Senior	8/2/2023	Transfer Pricing	Teams meeting to go over status, review of TP Doc report in detail around IC Loans	3.00	415.00	1,245.00
Brzozowski,John Charles	Senior	8/2/2023	Transfer Pricing	Teams meeting discussing the relationship between loans and how they relate to each other	3.00	415.00	1,245.00
Haq,Shafay	Senior	8/2/2023	Technology	Preapre scripts for tax calculation testing and classifying token transfers for ensuring data quality for client deliverable	3.00	415.00	1,245.00
Haq,Shafay	Senior	8/2/2023	Technology	Testing and analyzing exceptions in Pricing module SQL Script and classification Script for high quality client deliverable	3.00	415.00	1,245.00
Haq,Shafay	Senior	8/2/2023	Technology	Testing classification of Transactions with FIAT Currencies in Client Data for Final Tax Calculation deliverables	1.00	415.00	415.00
Mosdzin,Dennis	Senior Manager	8/2/2023	ACR Bookkeeping/ACR Statutory Reporting	Feedback to EY US regarding Preparation of financial statements 2021	0.50	683.00	341.50
Srivastava,Nikita Asutosh	Manager	8/2/2023	ACR Bookkeeping/ACR Statutory Reporting	Finalize the DTX due diligence report due on August 3rd and reaching out to EY local teams for pending information	1.70	551.00	936.70
Bailey,Doug	Partner/Principal	8/2/2023	Tax Advisory	FTX 2022 international tax compliance	3.80	866.00	3,290.80
Bailey,Doug	Partner/Principal	8/2/2023	Tax Advisory	Analyze impacts of alternative scenarios for crypto ownership	2.30	866.00	1,991.80
Shea JR,Thomas M	Partner/Principal	8/2/2023	US Income Tax	Review of Tax Controversy slides for due diligence/tax return meetings	1.10	866.00	952.60
Shea JR,Thomas M	Partner/Principal	8/2/2023	US Income Tax	Detailed review of 2022 income tax return/taxable income materials for tax return presentations	2.60	866.00	2,251.60
Shea JR,Thomas M	Partner/Principal	8/2/2023	US Income Tax	Written internal correspondence to due diligence/tax return meeting attendees include revised agenda - follow-up correspondence to finalize agenda	1.40	866.00	1,212.40

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Shea JR,Thomas M	Partner/Principal	8/2/2023	US Income Tax	Follow-up review of revised 2022 income tax return/taxable income materials for tax return presentation	1.20	866.00	1,039.20
Shea JR,Thomas M	Partner/Principal	8/2/2023	US Income Tax	Final review of, adjustments to, and submission of agenda for Due Diligence/2022 tax return meetings to J. Ray, K. Schultea, M. Cilia, R. Hoskins, D. Hariton	1.80	866.00	1,558.80
Shea JR,Thomas M	Partner/Principal	8/2/2023	US Income Tax	Final written correspondence with Due diligence meeting attendees	0.90	866.00	779.40
Carver,Cody R.	Senior	8/2/2023	Payroll Tax	Customer tax matters assistance and review of inquiries to ensure proper delivery of sensitive personal tax forms.	2.40	415.00	996.00
Jena,Deepak	Manager	8/2/2023	Technology	Discussions with the Transfer Pricing team for technology requirements, use cases based on the data received	0.50	551.00	275.50
Huang,Fei Yu	Senior	8/2/2023	US Income Tax	Updated K1 suite for Clifton Bay	1.50	415.00	622.50
Nunna,Ramesh kumar	Manager	8/2/2023	Technology	Support debug long running data processing Jobs	1.90	551.00	1,046.90
Nunna,Ramesh kumar	Manager	8/2/2023	Technology	Basic calculation code - performance optimization of queries	1.60	551.00	881.60
Nunna,Ramesh kumar	Manager	8/2/2023	Technology	Changing redundancy tier of storage accounts from RA-GRS to GRS to reduce hosting charges	0.50	551.00	275.50
Braun,Avi	Staff	8/2/2023	Non US Tax	Meeting - FTX International Compliance - Tax Return Prep - touchpoint	1.00	236.00	236.00
Braun,Avi	Staff	8/2/2023	Non US Tax	Addressing issues that were made in initial round of filing returns	2.80	236.00	660.80
Braun,Avi	Staff	8/2/2023	Non US Tax	Reviewing returns while referring to prior year returns	2.70	236.00	637.20
Pierce,Brandon	Staff	8/2/2023	Payroll Tax	Analyzing and reviewing payroll files for employment tax audits	2.00	236.00	472.00
Tong,Chia-Hui	Senior Manager	8/2/2023	Project Management Office Transition	Provide additional updates to finalize due diligence deck per comments from EY stakeholder team	2.70	683.00	1,844.10
Tong,Chia-Hui	Senior Manager	8/2/2023	Project Management Office Transition	Prepare talk points for FTX Summit meeting	1.60	683.00	1,092.80
Tong,Chia-Hui	Senior Manager	8/2/2023	Project Management Office Transition	Finalize talk points for FTX Summit meeting	0.70	683.00	478.10
MacLean,Corrie	Senior	8/2/2023	Non US Tax	Finalize master FTX entities compliance summary for the FTX tax summit	2.30	415.00	954.50
Katsnelson,David	Senior Manager	8/2/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: O. Hall, A. Bost, C. Figueroa, D. Katsnelson, D. McComber, F. Wisniewski-Pena, G. Stefano, H. Marie, J. Brzozowski, M. Gibson, N. Yuan, P. Billings, P. Reddy	0.40	683.00	273.20
Katsnelson,David	Senior Manager	8/2/2023	Transfer Pricing	Review of 2022 US TP Documentation - Industry analysis	1.80	683.00	1,229.40
McComber,Donna	National Partner/Principal	8/2/2023	Transfer Pricing	Reviewed Transfer pricing documentation reconciliation of transactions and relevant incompany agreements	2.40	1,040.00	2,496.00
Hall,Emily Melissa	Senior	8/2/2023	US State and Local Tax	Analyzed sales factor data to determine apportionment for several revenue streams for [REDACTED] entity.	2.60	415.00	1,079.00
Wisniewski-Pena,Fernando	Staff	8/2/2023	Transfer Pricing	Daily call on status of the transfer pricing deliverables. Participants: G. Di Stefano, D. Katsnelson, P. J. Billings, H. Marie, A. Bost, F. Wisniewski-Pena, Joaquin F. Mould Parga	0.50	236.00	118.00
Dossche,Gino	Partner/Principal	8/2/2023	Value Added Tax	Internal meeting to prep for FTX Executive committee	1.00	866.00	866.00
Di Stefano,Julia	Senior	8/2/2023	Transfer Pricing	Created reconciliation sheet to ensure capturing all relevant agreements in the documentation	3.00	415.00	1,245.00
Di Stefano,Julia	Senior	8/2/2023	Transfer Pricing	Analyzed interconnectedness of certain agreements	3.50	415.00	1,452.50
Di Stefano,Julia	Senior	8/2/2023	Transfer Pricing	Analyzed trial balances	2.00	415.00	830.00
Castillo,Irvn Giovanni	Staff	8/2/2023	US State and Local Tax	Conversation with Mississippi revenue agent and populated call log based on discussion.	0.60	236.00	141.60
Berman,Jake	Senior Manager	8/2/2023	US Income Tax	Reviewing 2022 tax return 2nd drafts	3.70	683.00	2,527.10
Berman,Jake	Senior Manager	8/2/2023	US Income Tax	Analyzing balance sheet presentation for 2022 tax returns	3.40	683.00	2,322.20
Berman,Jake	Senior Manager	8/2/2023	US Income Tax	Review of M-3 presentation and adjustments on 2022 tax returns	2.20	683.00	1,502.60
Marlow,Joe	Senior	8/2/2023	Value Added Tax	Prepare for meeting with FTX Executive leadership	1.70	415.00	705.50
Healy,John	Senior Manager	8/2/2023	IRS Audit Matters	Redraft 9100 affidavit	2.70	683.00	1,844.10
Healy,John	Senior Manager	8/2/2023	Non-working travel (billed at 50% of rates)	Travel from St. Paul, MN to New York, NY for meetings with client	3.20	341.50	1,092.80
Fitzgerald,Kaitlin Rose	Senior	8/2/2023	Payroll Tax	Reviewed equity grant agreements to begin calculation	0.50	415.00	207.50
Wrenn,Kaitlin Doyle	Senior Manager	8/2/2023	Payroll Tax	Review of state and local employment tax closure documentation for debtor entities	2.30	683.00	1,570.90
Wrenn,Kaitlin Doyle	Senior Manager	8/2/2023	Payroll Tax	Final preparation for in person working session on employment tax items including print preparation and final agenda updates.	1.30	683.00	887.90

Exhibit A

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Summary of Fees by Professional

For the Period August 2023 through August 31, 2023

Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Wong,Maddie	Staff	8/2/2023	US Income Tax	Making update to adjusting journal entries	2.60	236.00	613.60
Wong,Maddie	Staff	8/2/2023	US Income Tax	Clearing diagnostics in OIT	2.80	236.00	660.80
Wong,Maddie	Staff	8/2/2023	US Income Tax	Creating Tax Summary combining taxable income for all entities.	2.90	236.00	684.40
Wong,Maddie	Staff	8/2/2023	US Income Tax	Creating a carryforward schedule that includes taxable income, NOLs, charitable contribution carryforwards, and 163j carryforwards.	2.70	236.00	637.20
Wong,Maddie	Staff	8/2/2023	US Income Tax	Updating for comments on Ledger Holdings Inc. draft return.	2.60	236.00	613.60
Gibson,Mitch	Senior	8/2/2023	Transfer Pricing	Researching comments left in TP doc to update material.	3.90	415.00	1,618.50
Gibson,Mitch	Senior	8/2/2023	Transfer Pricing	Continued research comments in TP doc.	1.10	415.00	456.50
Billings,Phoebe	Manager	8/2/2023	Transfer Pricing	Daily status call (8/2) on transfer pricing deliverables	0.30	551.00	165.30
Billings,Phoebe	Manager	8/2/2023	Transfer Pricing	Reviewing Country-by-country reporting form for Parent Company and Schedule A's for local countries	2.00	551.00	1,102.00
Billings,Phoebe	Manager	8/2/2023	Transfer Pricing	Reviewing benchmarking final files and updating report	1.50	551.00	826.50
Huang,Ricki	Senior	8/2/2023	US Income Tax	Consolidate client PBC for tax adjustments for return preparation	3.90	415.00	1,618.50
Huang,Ricki	Senior	8/2/2023	US Income Tax	Consolidate client PBC for tax adjustments for return preparation -2	3.90	415.00	1,618.50
Huang,Ricki	Senior	8/2/2023	US Income Tax	Prepare the elim financials after consolidation of the client PBC for return prep	3.90	415.00	1,618.50
Huang,Ricki	Senior	8/2/2023	US Income Tax	Analyze the receivables and payables for all entities for return prep	3.90	415.00	1,618.50
Huang,Ricki	Senior	8/2/2023	US Income Tax	Mapping the DRE client PBC to standard chart of accounts to be included in the divisional return level preparation	0.40	415.00	166.00
Thomas,Sajani	Staff	8/2/2023	Transfer Pricing	Generated simple average calculations and made edits to Americas Sales and Marketing, Americas admin. Formatted the APAC Admin writeups.	3.60	236.00	849.60
Zhang,Shannon	Staff	8/2/2023	US Income Tax	Prepare Feeder fund aggregate workbook	3.00	236.00	708.00
Zhang,Shannon	Staff	8/2/2023	US Income Tax	Continue to prepare Feeder Fund workbook	3.00	236.00	708.00
Zhang,Shannon	Staff	8/2/2023	US Income Tax	Self review the feeder fund workbook to make sure it tied to source data and no diagnostic errors	2.60	236.00	613.60
Bieganski,Walter	Client Serving Contractor WB	8/2/2023	US State and Local Tax	Review of state tax matters in the due diligence report	0.20	200.00	40.00
Huang,Yuan	Staff	8/2/2023	ACR Bookkeeping/ACR Statutory Reporting	Reconcile cost accounts to clarify with client about the adjustment of opening balance 01.01.2023 for preparing MOR 02.2023	1.50	236.00	354.00
Haas,Zach	Senior Manager	8/2/2023	US Income Tax	Clifton Bay tax workpaper review, date change updates	1.00	683.00	683.00
Gorman,Doug A	Manager	8/2/2023	Technology	Analyze FTX entity trading data to find relevant trades within data of Bitz exchange to support calculation of 2022 profit & loss for FTX entity crypto activity	3.60	551.00	1,983.60
Gorman,Doug A	Manager	8/2/2023	Technology	Analyze FTX entity trading data to find relevant trades within data of Lbank exchange to support calculation of 2022 profit & loss for FTX entity crypto activity	3.60	551.00	1,983.60
Gorman,Doug A	Manager	8/2/2023	Technology	Analyze FTX entity trading data to find relevant trades within data of Bitforex exchange to support calculation of 2022 profit & loss for FTX entity crypto activity	3.60	551.00	1,983.60
Gorman,Doug A	Manager	8/2/2023	Technology	Analyze FTX entity trading data to find relevant trades within data of Coinbene exchange to support calculation of 2022 profit & loss for FTX entity crypto activity	1.20	551.00	661.20
Shabanaj,Vlora	Manager	8/2/2023	Non US Tax	Internal call to discuss missing data related to the tax returns 2021. EY Attendees: S. Knüwer, V. Shabanaj.	0.40	551.00	220.40
Shabanaj,Vlora	Manager	8/2/2023	Non US Tax	Preparation e-mail to client including draft e-mail to pre-Tax advisor related to annual VAT return 2021.	1.00	551.00	551.00
Knüwer,Stephanie	Senior Manager	8/2/2023	Non US Tax	Reviewing e-mail to client related to missing data for annual VAT return 2021.	0.10	683.00	68.30
Knüwer,Stephanie	Senior Manager	8/2/2023	Non US Tax	Internal call to discuss missing data related to the tax returns 2021. EY Attendees: S. Knüwer, V. Shabanaj.	0.40	683.00	273.20
Leston,Juan	Partner/Principal	8/2/2023	ACR Bookkeeping/ACR Statutory Reporting	Follow-up related to VAT Compliance requests (moratory interests)	2.90	866.00	2,511.40
Figueroa,Carolina S	Senior	8/3/2023	Transfer Pricing	Daily internal call to discuss the status of the transfer pricing documentation and next steps EY Attendees: O. Hall, D. Katsnelson, P. Billings, C. Figueroa, N. Yuan, M. Gibson, F. Wisniewski-Pena, H. Marie, P. Reddy	0.30	415.00	124.50
Marie,Hameed	Senior	8/3/2023	Transfer Pricing	Daily internal call to discuss the status of the transfer pricing documentation and next steps EY Attendees: O. Hall, D. Katsnelson, P. Billings, C. Figueroa, N. Yuan, M. Gibson, F. Wisniewski-Pena, H. Marie, P. Reddy	0.30	415.00	124.50

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Summary of Fees by Professional

For the Period August 2023 through August 31, 2023

Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Katsnelson,David	Senior Manager	8/3/2023	Transfer Pricing	Daily internal call to discuss the status of the transfer pricing documentation and next steps EY Attendees: O. Hall, D. Katsnelson, P. Billings, C. Figueroa, N. Yuan, M. Gibson, F. Wisniewski-Pena, H. Marie, P. Reddy	0.30	683.00	204.90
Gibson,Mitch	Senior	8/3/2023	Transfer Pricing	Daily internal call to discuss the status of the transfer pricing documentation and next steps EY Attendees: O. Hall, D. Katsnelson, P. Billings, C. Figueroa, N. Yuan, M. Gibson, F. Wisniewski-Pena, H. Marie, P. Reddy	0.30	415.00	124.50
Billings,Phoebe	Manager	8/3/2023	Transfer Pricing	Daily status call (8/3) on transfer pricing deliverables	0.30	551.00	165.30
Wisniewski-Pena,Fernando	Staff	8/3/2023	Transfer Pricing	Daily internal call to discuss the status of the transfer pricing documentation and next steps EY Attendees: O. Hall, D. Katsnelson, P. Billings, C. Figueroa, N. Yuan, M. Gibson, F. Wisniewski-Pena, H. Marie, P. Reddy	0.30	236.00	70.80
Hall,Olivia	Staff	8/3/2023	Transfer Pricing	Daily internal call to discuss the status of the transfer pricing documentation and next steps EY Attendees: O. Hall, D. Katsnelson, P. Billings, C. Figueroa, N. Yuan, M. Gibson, F. Wisniewski-Pena, H. Marie, P. Reddy	0.30	236.00	70.80
Reddy,Pranav	Senior	8/3/2023	Transfer Pricing	Daily internal call to discuss the status of the transfer pricing documentation and next steps EY Attendees: O. Hall, D. Katsnelson, P. Billings, C. Figueroa, N. Yuan, M. Gibson, F. Wisniewski-Pena, H. Marie, P. Reddy	0.30	415.00	124.50
Shea JR,Thomas M	Partner/Principal	8/3/2023	US Income Tax	Meeting to discuss the Federal Tax workstream and the due diligence deliverable with FTX Executive committee. EY Attendees: C. Ancona, J. Berman, T. Shea, B. Mistler Other Attendees: M. Cilia (FTX), K. Schultea (FTX), R. Hoskins (FTX), D. Hariton (Sullivan & Cromwell)	0.50	866.00	433.00
Mistler,Brian M	Manager	8/3/2023	US Income Tax	Meeting to discuss the Federal Tax workstream and the due diligence deliverable with FTX Executive committee. EY Attendees: C. Ancona, J. Berman, T. Shea, B. Mistler Other Attendees: M. Cilia (FTX), K. Schultea (FTX), R. Hoskins (FTX), D. Hariton (Sullivan & Cromwell)	0.50	551.00	275.50
Ancona,Christopher	Senior	8/3/2023	Project Management Office Transition	Meeting to discuss the Federal Tax workstream and the due diligence deliverable with FTX Executive committee. EY Attendees: C. Ancona, J. Berman, T. Shea, B. Mistler Other Attendees: M. Cilia (FTX), K. Schultea (FTX), R. Hoskins (FTX), D. Hariton (Sullivan & Cromwell)	0.50	415.00	207.50
Berman,Jake	Senior Manager	8/3/2023	US Income Tax	Meeting to discuss the Federal Tax workstream and the due diligence deliverable with FTX Executive committee. EY Attendees: C. Ancona, J. Berman, T. Shea, B. Mistler Other Attendees: M. Cilia (FTX), K. Schultea (FTX), R. Hoskins (FTX), D. Hariton (Sullivan & Cromwell)	0.50	683.00	341.50
Shea JR,Thomas M	Partner/Principal	8/3/2023	US Income Tax	Meeting to discuss the due diligence deliverable and the International Tax Workstream with the FTX executive committee. EY Attendees: C. Tong, C. Ancona, T. Shea, D. Bailey, L. Lovelace, J. Scott Other Attendees: M. Cilia (FTX), K. Schultea (FTX), R. Hoskins (FTX), D. Hariton (Sullivan & Cromwell)	1.20	866.00	1,039.20
Tong,Chia-Hui	Senior Manager	8/3/2023	Project Management Office Transition	Meeting to discuss the due diligence deliverable and the International Tax Workstream with the FTX executive committee. EY Attendees: C. Tong, C. Ancona, T. Shea, D. Bailey, L. Lovelace, J. Scott Other Attendees: M. Cilia (FTX), K. Schultea (FTX), R. Hoskins (FTX), D. Hariton (Sullivan & Cromwell)	1.20	683.00	819.60
Ancona,Christopher	Senior	8/3/2023	Project Management Office Transition	Meeting to discuss the due diligence deliverable and the International Tax Workstream with the FTX executive committee. EY Attendees: C. Tong, C. Ancona, T. Shea, D. Bailey, L. Lovelace, J. Scott Other Attendees: M. Cilia (FTX), K. Schultea (FTX), R. Hoskins (FTX), D. Hariton (Sullivan & Cromwell)	1.20	415.00	498.00
Lovelace,Lauren	Partner/Principal	8/3/2023	US International Tax	Meeting to discuss the due diligence deliverable and the International Tax Workstream with the FTX executive committee. EY Attendees: C. Tong, C. Ancona, T. Shea, D. Bailey, L. Lovelace, J. Scott Other Attendees: M. Cilia (FTX), K. Schultea (FTX), R. Hoskins (FTX), D. Hariton (Sullivan & Cromwell)	1.20	866.00	1,039.20
Bailey,Doug	Partner/Principal	8/3/2023	US International Tax	Meeting to discuss the due diligence deliverable and the International Tax Workstream with the FTX executive committee. EY Attendees: C. Tong, C. Ancona, T. Shea, D. Bailey, L. Lovelace, J. Scott Other Attendees: M. Cilia (FTX), K. Schultea (FTX), R. Hoskins (FTX), D. Hariton (Sullivan & Cromwell)	1.20	866.00	1,039.20

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For the Period August 2023 through August 31, 2023

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Scott,James	Client Serving Contractor JS	8/3/2023	US Income Tax	Meeting to discuss the due diligence deliverable and the International Tax Workstream with the FTX executive committee. EY Attendees: C. Tong, C. Ancona, T. Shea, D. Bailey, L. Lovelace, J. Scott Other Attendees: M. Cilia (FTX), K. Schultea (FTX), R. Hoskins (FTX), D. Hariton (Sullivan & Cromwell)	1.20	600.00	720.00
Shea JR,Thomas M	Partner/Principal	8/3/2023	US Income Tax	Meeting to discuss the due diligence deliverable and the Employment Tax workstream with the FTX committee. EY Attendees: C. Tong, C. Ancona, T. Shea, J. Scott, K. Lowery, K. Wrenn, J. DeVincenz Other Attendees: M. Cilia (FTX), K. Schultea (FTX), R. Hoskins (FTX), D. Hariton (Sullivan & Cromwell)	0.90	866.00	779.40
Tong,Chia-Hui	Senior Manager	8/3/2023	Project Management Office Transition	Meeting to discuss the due diligence deliverable and the Employment Tax workstream with the FTX committee. EY Attendees: C. Tong, C. Ancona, T. Shea, J. Scott, K. Lowery, K. Wrenn, J. DeVincenz Other Attendees: M. Cilia (FTX), K. Schultea (FTX), R. Hoskins (FTX), D. Hariton (Sullivan & Cromwell)	0.90	683.00	614.70
Ancona,Christopher	Senior	8/3/2023	Project Management Office Transition	Meeting to discuss the due diligence deliverable and the Employment Tax workstream with the FTX committee. EY Attendees: C. Tong, C. Ancona, T. Shea, J. Scott, K. Lowery, K. Wrenn, J. DeVincenz Other Attendees: M. Cilia (FTX), K. Schultea (FTX), R. Hoskins (FTX), D. Hariton (Sullivan & Cromwell)	0.90	415.00	373.50
DeVincenzo,Jennie	Managing Director	8/3/2023	Payroll Tax	Meeting to discuss the due diligence deliverable and the Employment Tax workstream with the FTX committee. EY Attendees: C. Tong, C. Ancona, T. Shea, J. Scott, K. Lowery, K. Wrenn, J. DeVincenz Other Attendees: M. Cilia (FTX), K. Schultea (FTX), R. Hoskins (FTX), D. Hariton (Sullivan & Cromwell)	0.90	814.00	732.60
Wrenn,Kaitlin Doyle	Senior Manager	8/3/2023	Payroll Tax	Meeting to discuss the due diligence deliverable and the Employment Tax workstream with the FTX committee. EY Attendees: C. Tong, C. Ancona, T. Shea, J. Scott, K. Lowery, K. Wrenn, J. DeVincenz Other Attendees: M. Cilia (FTX), K. Schultea (FTX), R. Hoskins (FTX), D. Hariton (Sullivan & Cromwell)	0.90	683.00	614.70
Lowery,Kristie L	National Partner/Principal	8/3/2023	Payroll Tax	Meeting to discuss the due diligence deliverable and the Employment Tax workstream with the FTX committee. EY Attendees: C. Tong, C. Ancona, T. Shea, J. Scott, K. Lowery, K. Wrenn, J. DeVincenz Other Attendees: M. Cilia (FTX), K. Schultea (FTX), R. Hoskins (FTX), D. Hariton (Sullivan & Cromwell)	0.90	1,040.00	936.00
Scott,James	Client Serving Contractor JS	8/3/2023	US Income Tax	Meeting to discuss the due diligence deliverable and the Employment Tax workstream with the FTX committee. EY Attendees: C. Tong, C. Ancona, T. Shea, J. Scott, K. Lowery, K. Wrenn, J. DeVincenz Other Attendees: M. Cilia (FTX), K. Schultea (FTX), R. Hoskins (FTX), D. Hariton (Sullivan & Cromwell)	0.90	600.00	540.00
Shea JR,Thomas M	Partner/Principal	8/3/2023	US Income Tax	Meeting to discuss the due diligence deliverable and the IRS Controversy workstream with the FTX Executive committee EY Attendees: C. Tong, C. Ancona, T. Shea, J. Scott, J. Healy, T. Ferris Other Attendees: M. Cilia (FTX), K. Schultea (FTX), R. Hoskins (FTX), D. Hariton (Sullivan & Cromwell)	0.60	866.00	519.60
Tong,Chia-Hui	Senior Manager	8/3/2023	Project Management Office Transition	Meeting to discuss the due diligence deliverable and the IRS Controversy workstream with the FTX Executive committee EY Attendees: C. Tong, C. Ancona, T. Shea, J. Scott, J. Healy, T. Ferris Other Attendees: M. Cilia (FTX), K. Schultea (FTX), R. Hoskins (FTX), D. Hariton (Sullivan & Cromwell)	0.60	683.00	409.80
Ancona,Christopher	Senior	8/3/2023	Project Management Office Transition	Meeting to discuss the due diligence deliverable and the IRS Controversy workstream with the FTX Executive committee EY Attendees: C. Tong, C. Ancona, T. Shea, J. Scott, J. Healy, T. Ferris Other Attendees: M. Cilia (FTX), K. Schultea (FTX), R. Hoskins (FTX), D. Hariton (Sullivan & Cromwell)	0.60	415.00	249.00
Ferris,Tara	Partner/Principal	8/3/2023	Information Reporting	Meeting to discuss the due diligence deliverable and the IRS Controversy workstream with the FTX Executive committee EY Attendees: C. Tong, C. Ancona, T. Shea, J. Scott, J. Healy, T. Ferris Other Attendees: M. Cilia (FTX), K. Schultea (FTX), R. Hoskins (FTX), D. Hariton (Sullivan & Cromwell)	0.60	866.00	519.60
Healy,John	Senior Manager	8/3/2023	US Income Tax	Meeting to discuss the due diligence deliverable and the IRS Controversy workstream with the FTX Executive committee EY Attendees: C. Tong, C. Ancona, T. Shea, J. Scott, J. Healy, T. Ferris Other Attendees: M. Cilia (FTX), K. Schultea (FTX), R. Hoskins (FTX), D. Hariton (Sullivan & Cromwell)	0.60	683.00	409.80

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For the Period August 2023 through August 31, 2023

Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Scott,James	Client Serving Contractor JS	8/3/2023	US Income Tax	Meeting to discuss the due diligence deliverable and the IRS Controversy workstream with the FTX Executive committee EY Attendees: C. Tong, C. Ancona, T. Shea, J. Scott, J. Healy, T. Ferris Other Attendees: M. Cilia (FTX), K. Schultea (FTX), R. Hoskins (FTX), D. Hariton (Sullivan & Cromwell)	0.60	600.00	360.00
Shea JR,Thomas M	Partner/Principal	8/3/2023	US Income Tax	Meeting to discuss the due diligence deliverable and the Technology workstream with the FTX Executive committee EY Attendees: C. Tong, C. Ancona, C. Cavusoglu, D. Gorman, T. Shea, J. Scott Other Attendees: M. Cilia (FTX), K. Schultea (FTX), R. Hoskins (FTX)	0.50	866.00	433.00
Tong,Chia-Hui	Senior Manager	8/3/2023	Project Management Office Transition	Meeting to discuss the due diligence deliverable and the Technology workstream with the FTX Executive committee EY Attendees: C. Tong, C. Ancona, C. Cavusoglu, D. Gorman, T. Shea, J. Scott Other Attendees: M. Cilia (FTX), K. Schultea (FTX), R. Hoskins (FTX)	0.50	683.00	341.50
Ancona,Christopher	Senior	8/3/2023	Project Management Office Transition	Meeting to discuss the due diligence deliverable and the Technology workstream with the FTX Executive committee EY Attendees: C. Tong, C. Ancona, C. Cavusoglu, D. Gorman, T. Shea, J. Scott Other Attendees: M. Cilia (FTX), K. Schultea (FTX), R. Hoskins (FTX)	0.50	415.00	207.50
Scott,James	Client Serving Contractor JS	8/3/2023	US Income Tax	Meeting to discuss the due diligence deliverable and the Technology workstream with the FTX Executive committee EY Attendees: C. Tong, C. Ancona, C. Cavusoglu, D. Gorman, T. Shea, J. Scott Other Attendees: M. Cilia (FTX), K. Schultea (FTX), R. Hoskins (FTX)	0.50	600.00	300.00
Cavusoglu,Coskun	Partner/Principal	8/3/2023	Technology	Meeting to discuss the due diligence deliverable and the Technology workstream with the FTX Executive committee EY Attendees: C. Tong, C. Ancona, C. Cavusoglu, D. Gorman, T. Shea, J. Scott Other Attendees: M. Cilia (FTX), K. Schultea (FTX), R. Hoskins (FTX)	0.50	866.00	433.00
Gorman,Doug A	Manager	8/3/2023	Technology	Meeting to discuss the due diligence deliverable and the Technology workstream with the FTX Executive committee EY Attendees: C. Tong, C. Ancona, C. Cavusoglu, D. Gorman, T. Shea, J. Scott Other Attendees: M. Cilia (FTX), K. Schultea (FTX), R. Hoskins (FTX)	0.50	551.00	275.50
Mistler,Brian M	Manager	8/3/2023	US Income Tax	Meeting to discuss trial balances and Tax returns EY Attendees: A. Bost, B. Mistler, D. Katsnelson, G. Stefano, P. Billings	0.60	551.00	330.60
Katsnelson,David	Senior Manager	8/3/2023	Transfer Pricing	Meeting to discuss trial balances and Tax returns EY Attendees: A. Bost, B. Mistler, D. Katsnelson, G. Stefano, P. Billings	0.60	683.00	409.80
Di Stefano,Julia	Senior	8/3/2023	Transfer Pricing	Meeting to discuss trial balances and Tax returns EY Attendees: A. Bost, B. Mistler, D. Katsnelson, G. Stefano, P. Billings	0.60	415.00	249.00
Billings,Phoebe	Manager	8/3/2023	Transfer Pricing	Call with Brian to discuss trial balance data	0.50	551.00	275.50
Bost,Anne	Managing Director	8/3/2023	Transfer Pricing	Meeting to discuss trial balances and Tax returns EY Attendees: A. Bost, B. Mistler, D. Katsnelson, G. Stefano, P. Billings	0.60	814.00	488.40
Shea JR,Thomas M	Partner/Principal	8/3/2023	US Income Tax	Meeting to discuss the due diligence deliverable and the ACR workstream with the FTX Executive committee EY Attendees: C. Ancona, T. Shea, J. Scott, C. Tong, M. Borts, K. Soderman Other Attendees: M. Cilia (FTX), K. Schultea (FTX), R. Hoskins (FTX)	1.00	866.00	866.00
Tong,Chia-Hui	Senior Manager	8/3/2023	Project Management Office Transition	Meeting to discuss the due diligence deliverable and the ACR workstream with the FTX Executive committee EY Attendees: C. Ancona, T. Shea, J. Scott, C. Tong, M. Borts, K. Soderman Other Attendees: M. Cilia (FTX), K. Schultea (FTX), R. Hoskins (FTX)	1.00	683.00	683.00
Ancona,Christopher	Senior	8/3/2023	Project Management Office Transition	Meeting to discuss the due diligence deliverable and the ACR workstream with the FTX Executive committee EY Attendees: C. Ancona, T. Shea, J. Scott, C. Tong, M. Borts, K. Soderman Other Attendees: M. Cilia (FTX), K. Schultea (FTX), R. Hoskins (FTX)	1.00	415.00	415.00
Borts,Michael	Managing Director	8/3/2023	ACR Bookkeeping/ACR Statutory Reporting	Meeting to discuss the due diligence deliverable and the ACR workstream with the FTX Executive committee EY Attendees: C. Ancona, T. Shea, J. Scott, C. Tong, M. Borts, K. Soderman Other Attendees: M. Cilia (FTX), K. Schultea (FTX), R. Hoskins (FTX)	1.00	814.00	814.00

Exhibit A

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period August 2023 through August 31, 2023

Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Scott,James	Client Serving Contractor JS	8/3/2023	US Income Tax	Meeting to discuss the due diligence deliverable and the ACR workstream with the FTX Executive committee EY Attendees: C. Ancona, T. Shea, J. Scott, C. Tong, M. Borts, K. Soderman Other Attendees: M. Cilia (FTX), K. Schultea (FTX), R. Hoskins (FTX)	1.00	600.00	600.00
Soderman,Kathy	Managing Director	8/3/2023	Payroll Tax	Meeting to discuss the due diligence deliverable and the ACR workstream with the FTX Executive committee EY Attendees: C. Ancona, T. Shea, J. Scott, C. Tong, M. Borts, K. Soderman Other Attendees: M. Cilia (FTX), K. Schultea (FTX), R. Hoskins (FTX)	1.00	814.00	814.00
Staromiejska,Kinga	Senior Manager	8/3/2023	Non US Tax	Meeting to discuss the due diligence deliverable and the Non-US Direct Tax workstream with the FTX Executive committee EY Attendees: C. Ancona, T. Shea, K. Staromiejska, J. Scott, C. Tong, T. Knoeller, G. Dossche, J. Marlow, D. Hammon, S. McNary Other Attendees: M. Cilia (FTX), K. Schultea (FTX), R. Hoskins (FTX)	1.00	683.00	683.00
Knoeller,Thomas J.	Client Serving Contractor TJK	8/3/2023	Non US Tax	Meeting to discuss the due diligence deliverable and the Non-US Direct Tax workstream with the FTX Executive committee EY Attendees: C. Ancona, T. Shea, K. Staromiejska, J. Scott, C. Tong, T. Knoeller, G. Dossche, J. Marlow, D. Hammon, S. McNary Other Attendees: M. Cilia (FTX), K. Schultea (FTX), R. Hoskins (FTX)	1.00	430.00	430.00
Shea JR,Thomas M	Partner/Principal	8/3/2023	US Income Tax	Meeting to discuss the due diligence deliverable and the Non-US Direct Tax workstream with the FTX Executive committee EY Attendees: C. Ancona, T. Shea, K. Staromiejska, J. Scott, C. Tong, T. Knoeller, G. Dossche, J. Marlow, D. Hammon, S. McNary Other Attendees: M. Cilia (FTX), K. Schultea (FTX), R. Hoskins (FTX)	1.00	866.00	866.00
Tong,Chia-Hui	Senior Manager	8/3/2023	Project Management Office Transition	Meeting to discuss the due diligence deliverable and the Non-US Direct Tax workstream with the FTX Executive committee EY Attendees: C. Ancona, T. Shea, K. Staromiejska, J. Scott, C. Tong, T. Knoeller, G. Dossche, J. Marlow, D. Hammon, S. McNary Other Attendees: M. Cilia (FTX), K. Schultea (FTX), R. Hoskins (FTX)	1.00	683.00	683.00
Ancona,Christopher	Senior	8/3/2023	Project Management Office Transition	Meeting to discuss the due diligence deliverable and the Non-US Direct Tax workstream with the FTX Executive committee EY Attendees: C. Ancona, T. Shea, K. Staromiejska, J. Scott, C. Tong, T. Knoeller, G. Dossche, J. Marlow, D. Hammon, S. McNary Other Attendees: M. Cilia (FTX), K. Schultea (FTX), R. Hoskins (FTX)	1.00	415.00	415.00
Dossche,Gino	Partner/Principal	8/3/2023	Value Added Tax	Meeting to discuss the due diligence deliverable and the Non-US Direct Tax workstream with the FTX Executive committee EY Attendees: C. Ancona, T. Shea, K. Staromiejska, J. Scott, C. Tong, T. Knoeller, G. Dossche, J. Marlow, D. Hammon, S. McNary Other Attendees: M. Cilia (FTX), K. Schultea (FTX), R. Hoskins (FTX)	1.00	866.00	866.00
Marlow,Joe	Senior	8/3/2023	Value Added Tax	Meeting to discuss the due diligence deliverable and the Non-US Direct Tax workstream with the FTX Executive committee EY Attendees: C. Ancona, T. Shea, K. Staromiejska, J. Scott, C. Tong, T. Knoeller, G. Dossche, J. Marlow, D. Hammon, S. McNary Other Attendees: M. Cilia (FTX), K. Schultea (FTX), R. Hoskins (FTX)	1.00	415.00	415.00
Hammon,David Lane	Manager	8/3/2023	Non US Tax	Meeting to discuss the due diligence deliverable and the Non-US Direct Tax workstream with the FTX Executive committee EY Attendees: C. Ancona, T. Shea, K. Staromiejska, J. Scott, C. Tong, T. Knoeller, G. Dossche, J. Marlow, D. Hammon, S. McNary Other Attendees: M. Cilia (FTX), K. Schultea (FTX), R. Hoskins (FTX)	1.00	551.00	551.00
Scott,James	Client Serving Contractor JS	8/3/2023	US Income Tax	Meeting to discuss the due diligence deliverable and the Non-US Direct Tax workstream with the FTX Executive committee EY Attendees: C. Ancona, T. Shea, K. Staromiejska, J. Scott, C. Tong, T. Knoeller, G. Dossche, J. Marlow, D. Hammon, S. McNary Other Attendees: M. Cilia (FTX), K. Schultea (FTX), R. Hoskins (FTX)	1.00	600.00	600.00

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Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

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Shea JR,Thomas M	Partner/Principal	8/3/2023	US Income Tax	Meeting to discuss the due diligence deliverable and the SALT workstream with the FTX Executive committee EY Attendees: E. Hall, M. Musano, C. Ancona, W. Bieganski, J. Scott, T. Shea, C. Tong Other Attendees: M. Cilia (FTX), K. Schultea (FTX), R. Hoskins (FTX)	0.70	866.00	606.20
Tong,Chia-Hui	Senior Manager	8/3/2023	Project Management Office Transition	Meeting to discuss the due diligence deliverable and the SALT workstream with the FTX Executive committee EY Attendees: E. Hall, M. Musano, C. Ancona, W. Bieganski, J. Scott, T. Shea, C. Tong Other Attendees: M. Cilia (FTX), K. Schultea (FTX), R. Hoskins (FTX)	0.70	683.00	478.10
Ancona,Christopher	Senior	8/3/2023	Project Management Office Transition	Meeting to discuss the due diligence deliverable and the SALT workstream with the FTX Executive committee EY Attendees: E. Hall, M. Musano, C. Ancona, W. Bieganski, J. Scott, T. Shea, C. Tong Other Attendees: M. Cilia (FTX), K. Schultea (FTX), R. Hoskins (FTX)	0.70	415.00	290.50
Hall,Emily Melissa	Senior	8/3/2023	US State and Local Tax	Meeting to discuss the due diligence deliverable and the SALT workstream with the FTX Executive committee EY Attendees: E. Hall, M. Musano, C. Ancona, W. Bieganski, J. Scott, T. Shea, C. Tong Other Attendees: M. Cilia (FTX), K. Schultea (FTX), R. Hoskins (FTX)	0.70	415.00	290.50
Musano,Matthew Albert	Senior Manager	8/3/2023	US State and Local Tax	Meeting to discuss the due diligence deliverable and the SALT workstream with the FTX Executive committee EY Attendees: E. Hall, M. Musano, C. Ancona, W. Bieganski, J. Scott, T. Shea, C. Tong Other Attendees: M. Cilia (FTX), K. Schultea (FTX), R. Hoskins (FTX)	0.70	683.00	478.10
Bieganski,Walter	Client Serving Contractor WB	8/3/2023	US State and Local Tax	Meeting to discuss the due diligence deliverable and the SALT workstream with the FTX Executive committee EY Attendees: E. Hall, M. Musano, C. Ancona, W. Bieganski, J. Scott, T. Shea, C. Tong Other Attendees: M. Cilia (FTX), K. Schultea (FTX), R. Hoskins (FTX)	0.70	200.00	140.00
Scott,James	Client Serving Contractor JS	8/3/2023	US Income Tax	Meeting to discuss the due diligence deliverable and the SALT workstream with the FTX Executive committee EY Attendees: E. Hall, M. Musano, C. Ancona, W. Bieganski, J. Scott, T. Shea, C. Tong Other Attendees: M. Cilia (FTX), K. Schultea (FTX), R. Hoskins (FTX)	0.70	600.00	420.00
Shea JR,Thomas M	Partner/Principal	8/3/2023	US Income Tax	Meeting to discuss the due diligence deliverable and the Project Management workstream with the FTX Executive committee EY Attendees: C. Ancona, C. Tong, T. Shea, J. Scott Other Attendees: M. Cilia (FTX), K. Schultea (FTX), R. Hoskins (FTX), D. Hariton (Sullivan & Cromwell)	0.60	866.00	519.60
Tong,Chia-Hui	Senior Manager	8/3/2023	Project Management Office Transition	Meeting to discuss the due diligence deliverable and the Project Management workstream with the FTX Executive committee EY Attendees: C. Ancona, C. Tong, T. Shea, J. Scott Other Attendees: M. Cilia (FTX), K. Schultea (FTX), R. Hoskins (FTX), D. Hariton (Sullivan & Cromwell)	0.60	683.00	409.80
Scott,James	Client Serving Contractor JS	8/3/2023	US Income Tax	Meeting to discuss the due diligence deliverable and the Project Management workstream with the FTX Executive committee EY Attendees: C. Ancona, C. Tong, T. Shea, J. Scott Other Attendees: M. Cilia (FTX), K. Schultea (FTX), R. Hoskins (FTX), D. Hariton (Sullivan & Cromwell)	0.60	600.00	360.00
Ancona,Christopher	Senior	8/3/2023	Project Management Office Transition	Meeting to discuss the due diligence deliverable and the Project Management workstream with the FTX Executive committee EY Attendees: C. Ancona, C. Tong, T. Shea, J. Scott Other Attendees: M. Cilia (FTX), K. Schultea (FTX), R. Hoskins (FTX), D. Hariton (Sullivan & Cromwell)	0.60	415.00	249.00
Shea JR,Thomas M	Partner/Principal	8/3/2023	US Income Tax	Meeting to discuss the due diligence deliverable and the Information Reporting and Withholding workstream with the FTX Executive committee EY Attendees: C. Ancona, T. Shea, J. Scott, T. Ferris, A. Richardson Other Attendees: M. Cilia (FTX), K. Schultea (FTX), R. Hoskins (FTX)	0.60	866.00	519.60
Ancona,Christopher	Senior	8/3/2023	Project Management Office Transition	Meeting to discuss the due diligence deliverable and the Information Reporting and Withholding workstream with the FTX Executive committee EY Attendees: C. Ancona, T. Shea, J. Scott, T. Ferris, A. Richardson Other Attendees: M. Cilia (FTX), K. Schultea (FTX), R. Hoskins (FTX)	0.60	415.00	249.00

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Financial Oversight and Management Board for Puerto Rico

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For the Period August 2023 through August 31, 2023

Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Scott,James	Client Serving Contractor JS	8/3/2023	US Income Tax	Meeting to discuss the due diligence deliverable and the Information Reporting and Withholding workstream with the FTX Executive committee EY Attendees: C. Ancona, T. Shea, J. Scott, T. Ferris, A. Richardson Other Attendees: M. Cilia (FTX), K. Schultea (FTX), R. Hoskins (FTX)	0.60	600.00	360.00
Ferris,Tara	Partner/Principal	8/3/2023	Information Reporting	Meeting to discuss the due diligence deliverable and the Information Reporting and Withholding workstream with the FTX Executive committee EY Attendees: C. Ancona, T. Shea, J. Scott, T. Ferris, A. Richardson Other Attendees: M. Cilia (FTX), K. Schultea (FTX), R. Hoskins (FTX)	0.60	866.00	519.60
Richardson,Audrey Sarah	Manager	8/3/2023	Information Reporting	Meeting to discuss the due diligence deliverable and the Information Reporting and Withholding workstream with the FTX Executive committee EY Attendees: C. Ancona, T. Shea, J. Scott, T. Ferris, A. Richardson Other Attendees: M. Cilia (FTX), K. Schultea (FTX), R. Hoskins (FTX)	0.60	551.00	330.60
Staromiejska,Kinga	Senior Manager	8/3/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, K. Staromiejska	0.50	683.00	341.50
MacLean,Corrie	Senior	8/3/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, K. Staromiejska	0.50	415.00	207.50
Hammon,David Lane	Manager	8/3/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, K. Staromiejska	0.50	551.00	275.50
Shea JR,Thomas M	Partner/Principal	8/3/2023	US Income Tax	Meeting to discuss missing information on 13 additional FTX entities with the FTX executive committee EY Attendees: C. Ancona, T. Shea, C. Tong, L. Lovelace, K. Lowery, M. Musano, J. Scott, D. Bailey, E. Hall, K. Wrenn Other Attendees: M. Cilia (FTX), K. Schultea (FTX), R. Hoskins (FTX)	1.00	866.00	866.00
Tong,Chia-Hui	Senior Manager	8/3/2023	Project Management Office Transition	Meeting to discuss missing information on 13 additional FTX entities with the FTX executive committee EY Attendees: C. Ancona, T. Shea, C. Tong, L. Lovelace, K. Lowery, M. Musano, J. Scott, D. Bailey, E. Hall, K. Wrenn Other Attendees: M. Cilia (FTX), K. Schultea (FTX), R. Hoskins (FTX)	1.00	683.00	683.00
Ancona,Christopher	Senior	8/3/2023	Project Management Office Transition	Meeting to discuss missing information on 13 additional FTX entities with the FTX executive committee EY Attendees: C. Ancona, T. Shea, C. Tong, L. Lovelace, K. Lowery, M. Musano, J. Scott, D. Bailey, E. Hall, K. Wrenn Other Attendees: M. Cilia (FTX), K. Schultea (FTX), R. Hoskins (FTX)	1.00	415.00	415.00
Hall,Emily Melissa	Senior	8/3/2023	US State and Local Tax	Meeting to discuss missing information on 13 additional FTX entities with the FTX executive committee EY Attendees: C. Ancona, T. Shea, C. Tong, L. Lovelace, K. Lowery, M. Musano, J. Scott, D. Bailey, E. Hall, K. Wrenn Other Attendees: M. Cilia (FTX), K. Schultea (FTX), R. Hoskins (FTX)	1.00	415.00	415.00
Wrenn,Kaitlin Doyle	Senior Manager	8/3/2023	Payroll Tax	Meeting to discuss missing information on 13 additional FTX entities with the FTX executive committee EY Attendees: C. Ancona, T. Shea, C. Tong, L. Lovelace, K. Lowery, M. Musano, J. Scott, D. Bailey, E. Hall, K. Wrenn Other Attendees: M. Cilia (FTX), K. Schultea (FTX), R. Hoskins (FTX)	1.00	683.00	683.00
Lowery,Kristie L	National Partner/Principal	8/3/2023	Payroll Tax	Meeting to discuss missing information on 13 additional FTX entities with the FTX executive committee EY Attendees: C. Ancona, T. Shea, C. Tong, L. Lovelace, K. Lowery, M. Musano, J. Scott, D. Bailey, E. Hall, K. Wrenn Other Attendees: M. Cilia (FTX), K. Schultea (FTX), R. Hoskins (FTX)	1.00	1,040.00	1,040.00
Lovelace,Lauren	Partner/Principal	8/3/2023	US International Tax	Meeting to discuss missing information on 13 additional FTX entities with the FTX executive committee EY Attendees: C. Ancona, T. Shea, C. Tong, L. Lovelace, K. Lowery, M. Musano, J. Scott, D. Bailey, E. Hall, K. Wrenn Other Attendees: M. Cilia (FTX), K. Schultea (FTX), R. Hoskins (FTX)	1.00	866.00	866.00

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Summary of Fees by Professional

For the Period August 2023 through August 31, 2023

Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Musano,Matthew Albert	Senior Manager	8/3/2023	US State and Local Tax	Meeting to discuss missing information on 13 additional FTX entities with the FTX executive committee EY Attendees: C. Ancona, T. Shea, C. Tong, L. Lovelace, K. Lowery, M. Musano, J. Scott, D. Bailey, E. Hall, K. Wrenn Other Attendees: M. Cilia (FTX), K. Schultea (FTX), R. Hoskins (FTX)	1.00	683.00	683.00
Scott,James	Client Serving Contractor JS	8/3/2023	US Income Tax	Meeting to discuss missing information on 13 additional FTX entities with the FTX executive committee EY Attendees: C. Ancona, T. Shea, C. Tong, L. Lovelace, K. Lowery, M. Musano, J. Scott, D. Bailey, E. Hall, K. Wrenn Other Attendees: M. Cilia (FTX), K. Schultea (FTX), R. Hoskins (FTX)	1.00	600.00	600.00
Bailey,Doug	Partner/Principal	8/3/2023	US International Tax	Meeting to discuss missing information on 13 additional FTX entities with the FTX executive committee EY Attendees: C. Ancona, T. Shea, C. Tong, L. Lovelace, K. Lowery, M. Musano, J. Scott, D. Bailey, E. Hall, K. Wrenn Other Attendees: M. Cilia (FTX), K. Schultea (FTX), R. Hoskins (FTX)	1.00	866.00	866.00
Wrenn,Kaitlin Doyle	Senior Manager	8/3/2023	Payroll Tax	Working session on data gathering on employment agreements for debtor entities. EY Attendees: K. Wrenn, K. Lowery Other Attendees: Felicia Buenrostro (RLKS), Leticia Barrios (RLKS)	2.30	683.00	1,570.90
Lowery,Kristie L	National Partner/Principal	8/3/2023	Payroll Tax	Working session on data gathering on employment agreements for debtor entities. EY Attendees: K. Wrenn, K. Lowery Other Attendees: Felicia Buenrostro (RLKS), Leticia Barrios (RLKS)	2.30	1,040.00	2,392.00
Wrenn,Kaitlin Doyle	Senior Manager	8/3/2023	Payroll Tax	Working session to data gather on AMEX statement review for debtor entities. EY Attendees: K. Wrenn, K. Lowery Other Attendees: Felicia Buenrostro (RLKS), Leticia Barrios (RLKS)	2.40	683.00	1,639.20
Lowery,Kristie L	National Partner/Principal	8/3/2023	Payroll Tax	Working session to data gather on AMEX statement review for debtor entities. EY Attendees: K. Wrenn, K. Lowery Other Attendees: Felicia Buenrostro (RLKS), Leticia Barrios (RLKS)	2.40	1,040.00	2,496.00
Wrenn,Kaitlin Doyle	Senior Manager	8/3/2023	Payroll Tax	Working session on data gathering for global claimant demographics filed to date. EY Attendees: K. Wrenn, K. Lowery Other Attendees: Felicia Buenrostro (RLKS), Leticia Barrios (RLKS)	2.30	683.00	1,570.90
Lowery,Kristie L	National Partner/Principal	8/3/2023	Payroll Tax	Working session on data gathering for global claimant demographics filed to date. EY Attendees: K. Wrenn, K. Lowery Other Attendees: Felicia Buenrostro (RLKS), Leticia Barrios (RLKS)	2.30	1,040.00	2,392.00
Borts,Michael	Managing Director	8/3/2023	ACR Bookkeeping/ACR Statutory Reporting	International Progress meeting with FTX/RLKS & EY for Due Diligence and 2023 submission status: Attendees included Tom Shea, Mary Cilia, Rob Hoskins, David Hammon, D Baily and all EY workstream leads	2.00	814.00	1,628.00
Karan,Anna Suncheuri	Staff	8/3/2023	Tax Advisory	Updates to Japan Services K.K 5471	1.70	236.00	401.20
Karan,Anna Suncheuri	Staff	8/3/2023	Tax Advisory	Compiling direction on how to clear diagnostic errors to properly efile the 5471, sharing directions with the team	2.30	236.00	542.80
Karan,Anna Suncheuri	Staff	8/3/2023	Tax Advisory	Fixing filing errors on blank 5471 for nonoperating entities	1.20	236.00	283.20
Karan,Anna Suncheuri	Staff	8/3/2023	Tax Advisory	Clearing efilng errors on Zubr exchange limited and Innovatia limited	0.90	236.00	212.40
Karan,Anna Suncheuri	Staff	8/3/2023	Tax Advisory	Call with OIT to figure out how to organize the locators and international filings to ensure that the filings flow into the US paperbird filer properly	1.90	236.00	448.40
Karan,Anna Suncheuri	Staff	8/3/2023	Tax Advisory	Working on FTX (Gibraltar) Limited 5471	2.10	236.00	495.60
Karan,Anna Suncheuri	Staff	8/3/2023	Tax Advisory	Applying corrections to the locator that the support on one source income tax individual mentioned to make	0.90	236.00	212.40
Ortiz,Daniella	Staff	8/3/2023	US International Tax	Returns prep	3.90	236.00	920.40
Ortiz,Daniella	Staff	8/3/2023	US International Tax	5471 Preparation	3.90	236.00	920.40
Ortiz,Daniella	Staff	8/3/2023	US International Tax	5471 updates	2.50	236.00	590.00
Zhuo,Melody	Staff	8/3/2023	US International Tax	International Tax Compliance - revised workpaper for three 5471 returns	3.00	236.00	708.00
Zhuo,Melody	Staff	8/3/2023	US International Tax	International Tax Compliance - revised workpaper for two 5471 returns	2.00	236.00	472.00
Zhuo,Melody	Staff	8/3/2023	US International Tax	International Tax Compliance - continued revising three 5471 returns	3.00	236.00	708.00
Zhuo,Melody	Staff	8/3/2023	US International Tax	International Tax Compliance - updated line items for two 5471 returns	2.00	236.00	472.00
Zhuo,Melody	Staff	8/3/2023	US International Tax	International Tax Compliance - prepared two 5471 returns	2.00	236.00	472.00
Zhuo,Melody	Staff	8/3/2023	US International Tax	International Tax Compliance - assisted with preparing reporting disclosures	2.00	236.00	472.00

Exhibit A

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period August 2023 through August 31, 2023

Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Yang,Rachel Sim	Senior Manager	8/3/2023	Information Reporting	Providing support for OIT entity set up, TB import & operations	3.50	683.00	2,390.50
Yang,Rachel Sim	Senior Manager	8/3/2023	Information Reporting	Review of a few workpaper templates for completeness check	3.50	683.00	2,390.50
Yang,Rachel Sim	Senior Manager	8/3/2023	Information Reporting	Review of a sample return prepared in OIT	3.00	683.00	2,049.00
Yang,Rachel Sim	Senior Manager	8/3/2023	Information Reporting	Setting up the approaches for PFIC population and preliminary review of the PFIC population	2.00	683.00	1,366.00
Figueroa,Carolina S	Senior	8/3/2023	Transfer Pricing	Continued final edit of transfer pricing documentation, including addressing of final comments.	1.00	415.00	415.00
Brzozowski,John Charles	Senior	8/3/2023	Transfer Pricing	Teams meeting to discuss overall status	1.00	415.00	415.00
Haq,Shafay	Senior	8/3/2023	Technology	Optimizing query to calculate taxes for client delivery	3.00	415.00	1,245.00
Haq,Shafay	Senior	8/3/2023	Technology	Optimizing Cluster Keys in Database tables to be able to calculate taxes for client delivery faster	3.00	415.00	1,245.00
Bailey,Doug	Partner/Principal	8/3/2023	Tax Advisory	FTX 2022 international tax compliance	2.00	866.00	1,732.00
Bailey,Doug	Partner/Principal	8/3/2023	Tax Advisory	Preparation of FTX section 9100 relief request	7.20	866.00	6,235.20
Bailey,Doug	Partner/Principal	8/3/2023	Tax Advisory	Discussions with Fenwick concerning entity classification election	1.00	866.00	866.00
Shea JR,Thomas M	Partner/Principal	8/3/2023	US Income Tax	Final preparations and review of materials for due diligence, tax return meetings	1.50	866.00	1,299.00
Nunna,Ramesh kumar	Manager	8/3/2023	Technology	Set up additional compute engines to speed up calculations processing	0.30	551.00	165.30
Benavides,Adam	Staff	8/3/2023	US State and Local Tax	New York Sales and Use Tax Audit - Reviewed and documented invoices provided by Client pertaining to the expense test.	2.30	236.00	542.80
Short,Victoria	Manager	8/3/2023	Payroll Tax	Updating POA based on review comments, and updating closure forms based on review comments. Drafting additional closure forms.	2.40	551.00	1,322.40
Short,Victoria	Manager	8/3/2023	Payroll Tax	Drafting POA forms for 10 employment tax accounts	3.40	551.00	1,873.40
Braun,Avi	Staff	8/3/2023	Non US Tax	Discussing - FTX International Compliance - Tax Return Prep	1.00	236.00	236.00
Braun,Avi	Staff	8/3/2023	Non US Tax	Updating dormant returns	3.40	236.00	802.40
Braun,Avi	Staff	8/3/2023	Non US Tax	Preparing dormant entities return in OneSource 2	2.50	236.00	590.00
Braun,Avi	Staff	8/3/2023	Non US Tax	Reviewing and clearing diagnostic errors in OneSource	1.60	236.00	377.60
MacLean,Corrie	Senior	8/3/2023	Non US Tax	Finalize master FTX entities compliance summary for the FTX tax summit and review deliverables for August-September	1.40	415.00	581.00
Katsnelson,David	Senior Manager	8/3/2023	Transfer Pricing	Review of 2022 US TP Documentation - Company analysis	1.90	683.00	1,297.70
McComber,Donna	National Partner/Principal	8/3/2023	Transfer Pricing	Review descriptions of transactions and characterization for transfer pricing documentation	1.90	1,040.00	1,976.00
Hernandez,Dylan	Staff	8/3/2023	US State and Local Tax	New York Sales and Use Tax Audit - Reviewed and documented invoices provided by Client pertaining to the expense test.	2.90	236.00	684.40
Hall,Emily Melissa	Senior	8/3/2023	US State and Local Tax	Analyzed new Louisiana corporate tax notices received into notice log and populated liability due, entity, account number, etc.	0.40	415.00	166.00
Hall,Emily Melissa	Senior	8/3/2023	US State and Local Tax	Reviewed state and local tax due diligence deliverable to prepare for discussion with the FTX Executive committee.	0.50	415.00	207.50
Hall,Emily Melissa	Senior	8/3/2023	US State and Local Tax	Provided state and local tax edits to the Project Management Office ("PMO") weekly tax update PowerPoint slide.	0.20	415.00	83.00
Hall,Emily Melissa	Senior	8/3/2023	US State and Local Tax	Finalized New York City Proof of Claim response and sent to K. Pizzaia (Department of Finance).	0.30	415.00	124.50
Wisniewski-Pena,Fernando	Staff	8/3/2023	Transfer Pricing	Daily call on status of the transfer pricing deliverables. Participants: G. Di Stefano, D. Katsnelson, P. J. Billings, H. Marie, A. Bost, F. Wisniewski-Pena, Joaquin F. Mould Parga	0.50	236.00	118.00
Di Stefano,Julia	Senior	8/3/2023	Transfer Pricing	Documentation reconciliation with analyzed agreements	2.00	415.00	830.00
Berman,Jake	Senior Manager	8/3/2023	US Income Tax	Review of consolidating statements within 2022 tax returns	1.50	683.00	1,024.50
Berman,Jake	Senior Manager	8/3/2023	US Income Tax	Review of page 1 presentation on 2022 tax returns	1.50	683.00	1,024.50
Marlow,Joe	Senior	8/3/2023	Value Added Tax	Prepare for meeting with FTX Executive leadership, as well as debrief session with engagement team	0.50	415.00	207.50
Healy,John	Senior Manager	8/3/2023	IRS Audit Matters	Prepare and meeting with M. Cilia, D. Hariton, T. Shea et al RE IRS exam	1.10	683.00	751.30
Healy,John	Senior Manager	8/3/2023	IRS Audit Matters	Review 9100 relief draft for FTX submission to IRS	0.30	683.00	204.90
Wong,Maddie	Staff	8/3/2023	US Income Tax	Calling OIT to fix binder settings.	1.30	236.00	306.80

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Summary of Fees by Professional

For the Period August 2023 through August 31, 2023

Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Wong,Maddie	Staff	8/3/2023	US Income Tax	Offsetting existing outstanding balances.	2.80	236.00	660.80
Wong,Maddie	Staff	8/3/2023	US Income Tax	Organizing prior year returns in EYOS.	0.70	236.00	165.20
Musano,Matthew Albert	Senior Manager	8/3/2023	US State and Local Tax	Reviewed state and local tax due diligence deliverable to prepare for discussion with the FTX Executive committee.	0.60	683.00	409.80
Musano,Matthew Albert	Senior Manager	8/3/2023	US State and Local Tax	Presentation of state tax due diligence findings to M. Cilia (FTX) for income tax, sales tax, property tax and audit matters	2.50	683.00	1,707.50
Gibson,Mitch	Senior	8/3/2023	Transfer Pricing	Editing TP doc.	3.90	415.00	1,618.50
Gibson,Mitch	Senior	8/3/2023	Transfer Pricing	Working on clearing comments and editing the TP doc.	0.80	415.00	332.00
Billings,Phoebe	Manager	8/3/2023	Transfer Pricing	Reviewing final benchmarking files	0.50	551.00	275.50
Billings,Phoebe	Manager	8/3/2023	Transfer Pricing	Trial balance mark-to-costs calculations attempt	1.50	551.00	826.50
Billings,Phoebe	Manager	8/3/2023	Transfer Pricing	Calculating loan exposure amounts based on interest rate benchmarking results	2.00	551.00	1,102.00
Huang,Ricki	Senior	8/3/2023	US Income Tax	Mapping the DRE client PBC to standard chart of accounts to be included in the divisional return level preparation -2	3.00	415.00	1,245.00
Huang,Ricki	Senior	8/3/2023	US Income Tax	Mapping the DRE client PBC to standard chart of accounts to be included in the divisional return level preparation -3	3.00	415.00	1,245.00
Huang,Ricki	Senior	8/3/2023	US Income Tax	Consolidate each divisional proforma with it's underlying DRE financials for the final consolidated return preparation	2.00	415.00	830.00
Zhang,Shannon	Staff	8/3/2023	US Income Tax	Update the Feeder Fund Aggregate workbook, reassign partner data numbers, relink the source data to the workbook	3.00	236.00	708.00
Zhang,Shannon	Staff	8/3/2023	US Income Tax	Review Feeder Fund Aggregate workbook, bring in the Master Fund data, calculate weighted average capital	3.00	236.00	708.00
Zhang,Shannon	Staff	8/3/2023	US Income Tax	Fill out the Ordinary Template and Trading Template	2.00	236.00	472.00
Bieganski,Walter	Client Serving Contractor WB	8/3/2023	US State and Local Tax	Prepare for meeting to discuss the due diligence deliverable and the state and local tax workstream with the FTX Executive committee	0.30	200.00	60.00
Bote,Justin	Senior	8/3/2023	US Income Tax	Clifton Bay - Workbook Review / Updates - 8.3	0.50	415.00	207.50
Gorman,Doug A	Manager	8/3/2023	Technology	Analyze FTX entity trading data to find relevant trades within data of Exmo exchange to support calculation of 2022 profit & loss for FTX entity crypto activity	3.60	551.00	1,983.60
Gorman,Doug A	Manager	8/3/2023	Technology	Analyze FTX entity trading data to find relevant trades within data of Cryptocom exchange to support calculation of 2022 profit & loss for FTX entity crypto activity	3.60	551.00	1,983.60
Gorman,Doug A	Manager	8/3/2023	Technology	Analyze FTX entity trading data to find relevant trades within data of Bitmex exchange to support calculation of 2022 profit & loss for FTX entity crypto activity	3.60	551.00	1,983.60
Gorman,Doug A	Manager	8/3/2023	Technology	Analyze FTX entity trading data to find relevant trades within data of Gopax exchange to support calculation of 2022 profit & loss for FTX entity crypto activity	0.70	551.00	385.70
Shea JR,Thomas M	Partner/Principal	8/4/2023	US Income Tax	Walking through tax return review with T Shea, B Mistler, and R Huang EY Attendees: J. Berman, R. Huang, B. Mistler, T. Shea	1.60	866.00	1,385.60
Mistler,Brian M	Manager	8/4/2023	US Income Tax	Walking through tax return review with T Shea, B Mistler, and R Huang EY Attendees: J. Berman, R. Huang, B. Mistler, T. Shea	1.60	551.00	881.60
Huang,Ricki	Senior	8/4/2023	US Income Tax	Walking through tax return review with T Shea, B Mistler, and R Huang EY Attendees: J. Berman, R. Huang, B. Mistler, T. Shea	1.60	415.00	664.00
Figueroa,Carolina S	Senior	8/4/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: O. Hall, D. Katsnelson, P. Billings, H. Marie, P. Reddy, C. Figueroa, M. Gibson, G. Stefano, J. Brzozowski, D. McComber	0.50	415.00	207.50
Marie,Hameed	Senior	8/4/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: O. Hall, D. Katsnelson, P. Billings, H. Marie, P. Reddy, C. Figueroa, M. Gibson, G. Stefano, J. Brzozowski, D. McComber	0.50	415.00	207.50
Katsnelson,David	Senior Manager	8/4/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: O. Hall, D. Katsnelson, P. Billings, H. Marie, P. Reddy, C. Figueroa, M. Gibson, G. Stefano, J. Brzozowski, D. McComber	0.50	683.00	341.50
McComber,Donna	National Partner/Principal	8/4/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: O. Hall, D. Katsnelson, P. Billings, H. Marie, P. Reddy, C. Figueroa, M. Gibson, G. Stefano, J. Brzozowski, D. McComber	0.50	1,040.00	520.00

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Summary of Fees by Professional

For the Period August 2023 through August 31, 2023

Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Di Stefano, Giulia	Senior	8/4/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: O. Hall, D. Katsnelson, P. Billings, H. Marie, P. Reddy, C. Figueroa, M. Gibson, G. Stefano, J. Brzozowski, D. McComber	0.50	415.00	207.50
Gibson, Mitch	Senior	8/4/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: O. Hall, D. Katsnelson, P. Billings, H. Marie, P. Reddy, C. Figueroa, M. Gibson, G. Stefano, J. Brzozowski, D. McComber	0.50	415.00	207.50
Billings, Phoebe	Manager	8/4/2023	Transfer Pricing	Daily status call (8/4) on transfer pricing deliverables	0.50	551.00	275.50
Brzozowski, John Charles	Senior	8/4/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: O. Hall, D. Katsnelson, P. Billings, H. Marie, P. Reddy, C. Figueroa, M. Gibson, G. Stefano, J. Brzozowski, D. McComber	0.50	415.00	207.50
Billings, Phoebe	Manager	8/4/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: O. Hall, D. Katsnelson, P. Billings, H. Marie, P. Reddy, C. Figueroa, M. Gibson, G. Stefano, J. Brzozowski, D. McComber	0.50	551.00	275.50
Reddy, Pranav	Senior	8/4/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: O. Hall, D. Katsnelson, P. Billings, H. Marie, P. Reddy, C. Figueroa, M. Gibson, G. Stefano, J. Brzozowski, D. McComber	0.50	415.00	207.50
MacLean, Corrie	Senior	8/4/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon	0.50	415.00	207.50
Hammon, David Lane	Manager	8/4/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon	0.50	551.00	275.50
Staromiejska, Kinga	Senior Manager	8/4/2023	Non US Tax	Weekly recap and upcoming items for next week concerning transition workstream. EY Attendees: C. MacLean, D. Hammon, K. Staromiejska	0.50	683.00	341.50
MacLean, Corrie	Senior	8/4/2023	Non US Tax	Weekly recap and upcoming items for next week concerning transition workstream. EY Attendees: C. MacLean, D. Hammon, K. Staromiejska	0.50	415.00	207.50
Hammon, David Lane	Manager	8/4/2023	Non US Tax	Weekly recap and upcoming items for next week concerning transition workstream. EY Attendees: C. MacLean, D. Hammon, K. Staromiejska	0.50	551.00	275.50
Knoeller, Thomas J.	Client Serving Contractor TJK	8/4/2023	Non US Tax	Weekly meeting with ACR and Non-US direct tax workstreams to discuss current outstanding items. EY Attendees: C. MacLean, D. Hammon, N. Srivastava, N. Hernandez, A. Mathew, T. Knoeller	0.30	430.00	129.00
Srivastava, Nikita Asutosh	Manager	8/4/2023	ACR Bookkeeping/ACR Statutory Reporting	Weekly meeting with ACR and Non-US direct tax workstreams to discuss current outstanding items. EY Attendees: C. MacLean, D. Hammon, N. Srivastava, N. Hernandez, A. Mathew, T. Knoeller	0.30	551.00	165.30
John Mathew, Abel	Senior	8/4/2023	ACR Bookkeeping/ACR Statutory Reporting	Weekly meeting with ACR and Non-US direct tax workstreams to discuss current outstanding items. EY Attendees: C. MacLean, D. Hammon, N. Srivastava, N. Hernandez, A. Mathew, T. Knoeller	0.30	415.00	124.50
MacLean, Corrie	Senior	8/4/2023	Non US Tax	Weekly meeting with ACR and Non-US direct tax workstreams to discuss current outstanding items. EY Attendees: C. MacLean, D. Hammon, N. Srivastava, N. Hernandez, A. Mathew, T. Knoeller	0.30	415.00	124.50
Hammon, David Lane	Manager	8/4/2023	Non US Tax	Weekly meeting with ACR and Non-US direct tax workstreams to discuss current outstanding items. EY Attendees: C. MacLean, D. Hammon, N. Srivastava, N. Hernandez, A. Mathew, T. Knoeller	0.30	551.00	165.30

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Summary of Fees by Professional

For the Period August 2023 through August 31, 2023

Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Hernandez,Nancy I.	Senior Manager	8/4/2023	ACR Bookkeeping/ACR Statutory Reporting	Weekly meeting with ACR and Non-US direct tax workstreams to discuss current outstanding items. EY Attendees: C. MacLean, D. Hammon, N. Srivastava, N. Hernandez, A. Mathew, T. Knoeller	0.30	683.00	204.90
Karan,Anna Suncheuri	Staff	8/4/2023	Tax Advisory	Updating comments on FTX Gibralter Limited 5471	2.40	236.00	566.40
Karan,Anna Suncheuri	Staff	8/4/2023	Tax Advisory	Working on getting the binders and locators set up properly in the one source income tax	3.70	236.00	873.20
Karan,Anna Suncheuri	Staff	8/4/2023	Tax Advisory	Clearing validation errors and errors that were showing up on the top consolidation binder	3.90	236.00	920.40
Ortiz,Daniella	Staff	8/4/2023	Tax Advisory	Information for new entities	3.00	236.00	708.00
Zhuo,Melody	Staff	8/4/2023	US International Tax	International Tax Compliance - revised line items on two 5471 forms	2.00	236.00	472.00
Zhuo,Melody	Staff	8/4/2023	US International Tax	International Tax Compliance - updated workbook for one 5471 form	1.00	236.00	236.00
Zhuo,Melody	Staff	8/4/2023	US International Tax	International Tax Compliance - continued to revise line items for two 5471 returns	2.00	236.00	472.00
Zhuo,Melody	Staff	8/4/2023	US International Tax	International Tax Compliance - set up workpaper for one 8865 and one 5471 form	2.50	236.00	590.00
Zhuo,Melody	Staff	8/4/2023	US International Tax	International Tax Compliance - recalculated reporting items for two 5471 forms	2.50	236.00	590.00
Zhuo,Melody	Staff	8/4/2023	US International Tax	International Tax Compliance - analyzed company's holding of foreign investments	2.00	236.00	472.00
Yang,Rachel Sim	Senior Manager	8/4/2023	Information Reporting	Review of Paper Bird foreign forms and walk through with the staff on comments	3.00	683.00	2,049.00
Yang,Rachel Sim	Senior Manager	8/4/2023	Information Reporting	Review of 5 F5471s of Paper Bird and walk through with the staff on comments	3.00	683.00	2,049.00
Figueroa,Carolina S	Senior	8/4/2023	Transfer Pricing	Reviewed agreements for transfer pricing documentation.	3.90	415.00	1,618.50
Figueroa,Carolina S	Senior	8/4/2023	Transfer Pricing	Continued review of agreements for transfer pricing documentation.	0.60	415.00	249.00
Brzozowski,John Charles	Senior	8/4/2023	Transfer Pricing	Teams meeting to discuss overall status and reviewing the formatting of the documentation	2.00	415.00	830.00
Haq,Shafay	Senior	8/4/2023	Technology	Updating FIFO Tax calculation to be able to show debugging information and transaction details for an audit log for client reporting to IRS	3.00	415.00	1,245.00
Haq,Shafay	Senior	8/4/2023	Technology	Adding Partitioning keys to database tables to be able to quickly query data and analyze final tax numbers for client	3.00	415.00	1,245.00
Mosdzin,Dennis	Senior Manager	8/4/2023	ACR Bookkeeping/ACR Statutory Reporting	Review of the February 2023 month-end reporting (FTX Trading GmbH)	1.00	683.00	683.00
Mosdzin,Dennis	Senior Manager	8/4/2023	ACR Bookkeeping/ACR Statutory Reporting	Preparing reporting package and e-mail for EY US for MOR reporting for period February 2023 month-end	1.00	683.00	683.00
Srivastava,Nikita Asutosh	Manager	8/4/2023	ACR Bookkeeping/ACR Statutory Reporting	Development of compliance calendar tracker file to document regular updates received from the EY local teams on their communications with FTX and progress updates on deliverables.	0.50	551.00	275.50
Bailey,Doug	Partner/Principal	8/4/2023	Tax Advisory	Preparation of FTX section 9100 relief request	3.10	866.00	2,684.60
Braun,Avi	Staff	8/4/2023	Non US Tax	Meeting - FTX International Compliance - Tax Return Prep - team meeting	1.00	236.00	236.00
Braun,Avi	Staff	8/4/2023	Non US Tax	Preparing dormant entities return in OneSource 3	3.00	236.00	708.00
Braun,Avi	Staff	8/4/2023	Non US Tax	Printing dormant entities forms for review	2.00	236.00	472.00
Braun,Avi	Staff	8/4/2023	Non US Tax	Fixing forms with issues to the major shareholder	2.00	236.00	472.00
Tong,Chia-Hui	Senior Manager	8/4/2023	Project Management Office Transition	Prepare weekly status slide showing updates by workstream to send to A&M team	1.40	683.00	956.20
Tong,Chia-Hui	Senior Manager	8/4/2023	Project Management Office Transition	Review weekly status slide and finalize slide	0.60	683.00	409.80
MacLean,Corrie	Senior	8/4/2023	Non US Tax	Workstreams and local teams communications, tracking sheet updates, review historical documents received, classify and update master document tracking sheet, review July deliverables	1.50	415.00	622.50
Katsnelson,David	Senior Manager	8/4/2023	Transfer Pricing	Review of 2022 US TP Documentation - Functional analysis	1.40	683.00	956.20
Di Stefano,Julia	Senior	8/4/2023	Transfer Pricing	Reviewed existing agreements	3.00	415.00	1,245.00
Di Stefano,Julia	Senior	8/4/2023	Transfer Pricing	Correspondence with colleagues to obtain clarifications on certain agreements	0.60	415.00	249.00
Di Stefano,Julia	Senior	8/4/2023	Transfer Pricing	Consulting legal guidelines to confirm compliance	1.90	415.00	788.50
Berman,Jake	Senior Manager	8/4/2023	US Income Tax	Rereview of tax returns before sending off to client	2.80	683.00	1,912.40
Berman,Jake	Senior Manager	8/4/2023	US Income Tax	Tax adjustment analysis on 2022 tax returns	1.70	683.00	1,161.10
Healy,John	Senior Manager	8/4/2023	Non-working travel (billed at 50% of rates)	Travel from New York, NY to St. Paul, MN after meeting with client	3.10	341.50	1,058.65
Jimenez,Joseph Robert	Senior Manager	8/4/2023	US State and Local Tax	NY Sales and Use Tax Audit - Review Staff analysis of expense test invoices.	1.10	683.00	751.30

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Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Fitzgerald,Kaitlin Rose	Senior	8/4/2023	Payroll Tax	Reviewed equity documents and inputted information into spreadsheet for compensation analysis	3.00	415.00	1,245.00
Wrenn,Kaitlin Doyle	Senior Manager	8/4/2023	Non-working travel (billed at 50% of rates)	Travel time from New York, NY to Charlotte, NC for meeting with Kathryn Schultea (FTX), Mary Cilia (FTX), and team on status of employment tax federal audit and tax summit.	3.80	341.50	1,297.70
Wrenn,Kaitlin Doyle	Senior Manager	8/4/2023	Payroll Tax	Review of debtor entities payroll tax reconciliation for IRS audit employment tax tracker.	1.50	683.00	1,024.50
Lowery,Kristie L	National Partner/Principal	8/4/2023	Non-working travel (billed at 50% of rates)	Travel time from New York, NY to Charlotte, NC for meeting with Kathryn Schultea (FTX), Mary Cilia (FTX), and team on status of employment tax federal audit and tax summit.	3.80	520.00	1,976.00
Wong,Maddie	Staff	8/4/2023	US Income Tax	Adding adjusting journal entries for Ledger Holdings Inc.	0.90	236.00	212.40
Wong,Maddie	Staff	8/4/2023	US Income Tax	Printing a draft of Ledger Holdings Inc.	0.90	236.00	212.40
Wong,Maddie	Staff	8/4/2023	US Income Tax	Printing updated draft of consolidated West Realm Shires Inc.	1.10	236.00	259.60
Wong,Maddie	Staff	8/4/2023	US Income Tax	Creating trial balance for priority 2 entity.	2.90	236.00	684.40
Gibson,Mitch	Senior	8/4/2023	Transfer Pricing	Continued editing TP doc.	0.50	415.00	207.50
Walker,Rachael Leigh Braswell	Partner/Principal	8/4/2023	Payroll Tax	Reviewed equity analysis	3.00	866.00	2,598.00
Huang,Ricki	Senior	8/4/2023	US Income Tax	Consolidate each divisional profoma with it's underlying DRE financials for the final consolidated return preparation -2	3.00	415.00	1,245.00
Huang,Ricki	Senior	8/4/2023	US Income Tax	Calculate and prepare the necessary tax adjustment journal entries for all entities for tax return preparation	3.00	415.00	1,245.00
Huang,Ricki	Senior	8/4/2023	US Income Tax	Calculate and prepare the necessary tax adjustment journal entries for all entities for tax return preparation -2	2.40	415.00	996.00
Kawahara,Riku	Staff	8/4/2023	Transfer Pricing	Preparing the minutes of the meeting with FTX Japan KK to discuss the worksteps for FTX KK's local file for FYE September/December 2022 in relation to Japan TP Local File Support for FTX Japan KK	3.00	236.00	708.00
Zhang,Shannon	Staff	8/4/2023	US Income Tax	Prepare Feeder fund workbook	3.10	236.00	731.60
Bote,Justin	Senior	8/4/2023	US Income Tax	Clifton Bay - Workbook Review / Updates - 8.4	1.00	415.00	415.00
Gorman,Doug A	Manager	8/4/2023	Technology	Analyze FTX entity trading data to find relevant trades within data of Fcoin exchange to support calculation of 2022 profit & loss for FTX entity crypto activity	3.60	551.00	1,983.60
Gorman,Doug A	Manager	8/4/2023	Technology	Analyze FTX entity trading data to find relevant trades within data of Bigone exchange to support calculation of 2022 profit & loss for FTX entity crypto activity	3.60	551.00	1,983.60
Gorman,Doug A	Manager	8/4/2023	Technology	Analyze FTX entity trading data to find relevant trades within data of Bybit exchange to support calculation of 2022 profit & loss for FTX entity crypto activity	0.80	551.00	440.80
Haq,Shafay	Senior	8/5/2023	Technology	Designing and integrating Dashboards to visualize tax calc numbers for client delivery.	3.00	415.00	1,245.00
Haq,Shafay	Senior	8/5/2023	Technology	Testing Tax Calc numbers by looking at average pricing, trading volume etc. for data quality in client deliverable	2.00	415.00	830.00
Wong,Maddie	Staff	8/5/2023	US Income Tax	Coding trial balance and importing into OneSource Income Tax.	1.40	236.00	330.40
Gorman,Doug A	Manager	8/5/2023	Technology	Analyze FTX entity trading data to find relevant trades within data of Bitstamp exchange to support calculation of 2022 profit & loss for FTX entity crypto activity	3.60	551.00	1,983.60
Gorman,Doug A	Manager	8/5/2023	Technology	Analyze FTX entity trading data to find relevant trades within data of Gemini exchange to support calculation of 2022 profit & loss for FTX entity crypto activity	2.40	551.00	1,322.40
Ortiz,Daniella	Staff	8/6/2023	Tax Advisory	Update workpapers	1.00	236.00	236.00
Haq,Shafay	Senior	8/6/2023	Technology	Analyzing Tax Calculation SQL Query Execution plan to be able to figure out if further optimizations can be made on client Tax Data	3.00	415.00	1,245.00
Haq,Shafay	Senior	8/6/2023	Technology	Building and optimizing Tax Calculation queries to facilitate delivering final tax numbers to client	2.00	415.00	830.00
Gorman,Doug A	Manager	8/6/2023	Technology	Analyze FTX entity trading data to find relevant trades within data of Quoine exchange to support calculation of 2022 profit & loss for FTX entity crypto activity	3.60	551.00	1,983.60
Gorman,Doug A	Manager	8/6/2023	Technology	Analyze FTX entity trading data to find relevant trades within data of Cex exchange to support calculation of 2022 profit & loss for FTX entity crypto activity	3.60	551.00	1,983.60

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Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period August 2023 through August 31, 2023

Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Gorman,Doug A	Manager	8/6/2023	Technology	Analyze FTX entity trading data to find relevant trades within data of Bicturk exchange to support calculation of 2022 profit & loss for FTX entity crypto activity	0.80	551.00	440.80
Marie,Hameed	Senior	8/7/2023	Transfer Pricing	Daily call to discuss the status of the TP documentation EY Attendees: O. Hall, A. Bost, D. Katsnelson, P. Billings, F. Wisniewski-Pena, J. Brzozowski, P. Reddy, D. McComber, G. Stefano, M. Gibson, H. Marie	0.30	415.00	124.50
Bost,Anne	Managing Director	8/7/2023	Transfer Pricing	Daily call to discuss the status of the TP documentation EY Attendees: O. Hall, A. Bost, D. Katsnelson, P. Billings, F. Wisniewski-Pena, J. Brzozowski, P. Reddy, D. McComber, G. Stefano, M. Gibson, H. Marie	0.30	814.00	244.20
Katsnelson,David	Senior Manager	8/7/2023	Transfer Pricing	Daily call to discuss the status of the TP documentation EY Attendees: O. Hall, A. Bost, D. Katsnelson, P. Billings, F. Wisniewski-Pena, J. Brzozowski, P. Reddy, D. McComber, G. Stefano, M. Gibson, H. Marie	0.30	683.00	204.90
McComber,Donna	National Partner/Principal	8/7/2023	Transfer Pricing	Daily call to discuss the status of the TP documentation EY Attendees: O. Hall, A. Bost, D. Katsnelson, P. Billings, F. Wisniewski-Pena, J. Brzozowski, P. Reddy, D. McComber, G. Stefano, M. Gibson, H. Marie	0.30	1,040.00	312.00
Di Stefano,Julia	Senior	8/7/2023	Transfer Pricing	Daily call to discuss the status of the TP documentation EY Attendees: O. Hall, A. Bost, D. Katsnelson, P. Billings, F. Wisniewski-Pena, J. Brzozowski, P. Reddy, D. McComber, G. Stefano, M. Gibson, H. Marie	0.30	415.00	124.50
Gibson,Mitch	Senior	8/7/2023	Transfer Pricing	Daily call to discuss the status of the TP documentation EY Attendees: O. Hall, A. Bost, D. Katsnelson, P. Billings, F. Wisniewski-Pena, J. Brzozowski, P. Reddy, D. McComber, G. Stefano, M. Gibson, H. Marie	0.30	415.00	124.50
Billings,Phoebe	Manager	8/7/2023	Transfer Pricing	Daily status call (8/7) on transfer pricing deliverables	0.30	551.00	165.30
Hall,Olivia	Staff	8/7/2023	Transfer Pricing	Daily call to discuss the status of the TP documentation EY Attendees: O. Hall, A. Bost, D. Katsnelson, P. Billings, F. Wisniewski-Pena, J. Brzozowski, P. Reddy, D. McComber, G. Stefano, M. Gibson, H. Marie	0.30	236.00	70.80
Reddy,Pranav	Senior	8/7/2023	Transfer Pricing	Daily call to discuss the status of the TP documentation EY Attendees: O. Hall, A. Bost, D. Katsnelson, P. Billings, F. Wisniewski-Pena, J. Brzozowski, P. Reddy, D. McComber, G. Stefano, M. Gibson, H. Marie	0.30	415.00	124.50
Wisniewski-Pena,Fernando	Staff	8/7/2023	Transfer Pricing	Daily call to discuss the status of the TP documentation EY Attendees: O. Hall, A. Bost, D. Katsnelson, P. Billings, F. Wisniewski-Pena, J. Brzozowski, P. Reddy, D. McComber, G. Stefano, M. Gibson, H. Marie	0.30	236.00	70.80
Brzozowski,John Charles	Senior	8/7/2023	Transfer Pricing	Daily call to discuss the status of the TP documentation EY Attendees: O. Hall, A. Bost, D. Katsnelson, P. Billings, F. Wisniewski-Pena, J. Brzozowski, P. Reddy, D. McComber, G. Stefano, M. Gibson, H. Marie	0.30	415.00	124.50
Short,Victoria	Manager	8/7/2023	Payroll Tax	Meeting on Federal Employment Tax Audit for FTX Entities EY Attendees: V. Short, K. Wrenn	0.60	551.00	330.60
Wrenn,Kaitlin Doyle	Senior Manager	8/7/2023	Payroll Tax	Meeting on Federal Employment Tax Audit for FTX Entities EY Attendees: V. Short, K. Wrenn	0.60	683.00	409.80
Mistler,Brian M	Manager	8/7/2023	US Income Tax	Discussion around tax return treatment EY Attendees: B. Mistler, J. Berman	0.20	551.00	110.20
Berman,Jake	Senior Manager	8/7/2023	US Income Tax	Discussion around tax return treatment EY Attendees: B. Mistler, J. Berman	0.20	683.00	136.60
Mistler,Brian M	Manager	8/7/2023	US Income Tax	Federal income tax weekly meeting to discuss status of federal returns. EY Attendees: J. Berman, B. Mistler, R. Huang, M. Wong	0.40	551.00	220.40
Berman,Jake	Senior Manager	8/7/2023	US Income Tax	Federal income tax weekly meeting to discuss status of federal returns. EY Attendees: J. Berman, B. Mistler, R. Huang, M. Wong	0.40	683.00	273.20
Wong,Maddie	Staff	8/7/2023	US Income Tax	Federal income tax weekly meeting to discuss status of federal returns. EY Attendees: J. Berman, B. Mistler, R. Huang, M. Wong	0.40	236.00	94.40
Huang,Ricki	Senior	8/7/2023	US Income Tax	Federal income tax weekly meeting to discuss status of federal returns. EY Attendees: J. Berman, B. Mistler, R. Huang, M. Wong	0.40	415.00	166.00
Mistler,Brian M	Manager	8/7/2023	US Income Tax	Tax Compliance Discussion for 10.31 filings EY Attendees: B. Mistler, C. Cavusoglu, D. Gorman, D. Bailey, J. Berman, J. Scott, R. Yang, L. Lovelace	0.90	551.00	495.90
Berman,Jake	Senior Manager	8/7/2023	US Income Tax	Tax Compliance Discussion for 10.31 filings EY Attendees: B. Mistler, C. Cavusoglu, D. Gorman, D. Bailey, J. Berman, J. Scott, R. Yang, L. Lovelace	0.90	683.00	614.70
Lovelace,Lauren	Partner/Principal	8/7/2023	US International Tax	Tax Compliance Discussion for 10.31 filings EY Attendees: B. Mistler, C. Cavusoglu, D. Gorman, D. Bailey, J. Berman, J. Scott, R. Yang, L. Lovelace	0.90	866.00	779.40

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Cavusoglu,Coskun	Partner/Principal	8/7/2023	Technology	Tax Compliance Discussion for 10.31 filings EY Attendees: B. Mistler, C. Cavusoglu, D. Gorman, D. Bailey, J. Berman, J. Scott, R. Yang, L. Lovelace	0.90	866.00	779.40
Gorman,Doug A	Manager	8/7/2023	Technology	Tax Compliance Discussion for 10.31 filings EY Attendees: B. Mistler, C. Cavusoglu, D. Gorman, D. Bailey, J. Berman, J. Scott, R. Yang, L. Lovelace	0.90	551.00	495.90
Bailey,Doug	Partner/Principal	8/7/2023	US International Tax	Tax Compliance Discussion for 10.31 filings EY Attendees: B. Mistler, C. Cavusoglu, D. Gorman, D. Bailey, J. Berman, J. Scott, R. Yang, L. Lovelace	0.90	866.00	779.40
Scott,James	Client Serving Contractor JS	8/7/2023	US Income Tax	Tax Compliance Discussion for 10.31 filings EY Attendees: B. Mistler, C. Cavusoglu, D. Gorman, D. Bailey, J. Berman, J. Scott, R. Yang, L. Lovelace	0.90	600.00	540.00
Yang,Rachel Sim	Senior Manager	8/7/2023	US International Tax	Tax Compliance Discussion for 10.31 filings EY Attendees: B. Mistler, C. Cavusoglu, D. Gorman, D. Bailey, J. Berman, J. Scott, R. Yang, L. Lovelace	0.90	683.00	614.70
Staromiejska,Kinga	Senior Manager	8/7/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: D. Hammon, K. Staromiejska, C. MacLean	0.50	683.00	341.50
MacLean,Corrie	Senior	8/7/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: D. Hammon, K. Staromiejska, C. MacLean	0.50	415.00	207.50
Hammon,David Lane	Manager	8/7/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: D. Hammon, K. Staromiejska, C. MacLean	0.50	551.00	275.50
Karan,Anna Suncheuri	Staff	8/7/2023	US International Tax	International tax compliance status call EY Attendees: A. Karan, A. Glattstein, A. Braun, D. Ortiz, D. Bailey, L. Lovelace, M. Zhuo, R. Yang	0.50	236.00	118.00
Ortiz,Daniella	Staff	8/7/2023	Tax Advisory	Daily check	0.50	236.00	118.00
Zhuo,Melody	Staff	8/7/2023	Tax Advisory	International tax compliance status call EY Attendees: A. Karan, A. Glattstein, A. Braun, D. Ortiz, D. Bailey, L. Lovelace, M. Zhuo, R. Yang	0.50	236.00	118.00
Glattstein,Arielle	Senior	8/7/2023	Tax Advisory	International tax compliance status call EY Attendees: A. Karan, A. Glattstein, A. Braun, D. Ortiz, D. Bailey, L. Lovelace, M. Zhuo, R. Yang	0.50	415.00	207.50
Braun,Avi	Staff	8/7/2023	Non US Tax	International tax compliance status call EY Attendees: A. Karan, A. Glattstein, A. Braun, D. Ortiz, D. Bailey, L. Lovelace, M. Zhuo, R. Yang	0.50	236.00	118.00
Lovelace,Lauren	Partner/Principal	8/7/2023	US International Tax	International tax compliance status call EY Attendees: A. Karan, A. Glattstein, A. Braun, D. Ortiz, D. Bailey, L. Lovelace, M. Zhuo, R. Yang	0.50	866.00	433.00
Bailey,Doug	Partner/Principal	8/7/2023	US International Tax	International tax compliance status call EY Attendees: A. Karan, A. Glattstein, A. Braun, D. Ortiz, D. Bailey, L. Lovelace, M. Zhuo, R. Yang	0.50	866.00	433.00
Yang,Rachel Sim	Senior Manager	8/7/2023	US International Tax	International tax compliance status call EY Attendees: A. Karan, A. Glattstein, A. Braun, D. Ortiz, D. Bailey, L. Lovelace, M. Zhuo, R. Yang	0.50	683.00	341.50
Hernandez,Nancy I.	Senior Manager	8/7/2023	ACR Bookkeeping/ACR Statutory Reporting	Review of monthly reporting for FTX Trading GMBH prior to delivery to FTX	1.90	683.00	1,297.70
Karan,Anna Suncheuri	Staff	8/7/2023	US International Tax	Updating additional comments for 5471 for Japan K.K regarding sub F/GILTI inclusion	1.30	236.00	306.80
Karan,Anna Suncheuri	Staff	8/7/2023	US International Tax	Preparing 5471 filing for FTX Bahamas	1.20	236.00	283.20
Karan,Anna Suncheuri	Staff	8/7/2023	US International Tax	Preparing 8858 filing for Goodman Investment	2.00	236.00	472.00
Ortiz,Daniella	Staff	8/7/2023	Tax Advisory	Update returns	1.00	236.00	236.00
Zhuo,Melody	Staff	8/7/2023	Tax Advisory	International Tax Compliance - set up spreadsheet of company's foreign investments based on reporting requirements	2.00	236.00	472.00
Zhuo,Melody	Staff	8/7/2023	Tax Advisory	International Tax Compliance - revised three 5471 forms	2.50	236.00	590.00
Yang,Rachel Sim	Senior Manager	8/7/2023	Information Reporting	Review of foreign entity list	3.50	683.00	2,390.50
Yang,Rachel Sim	Senior Manager	8/7/2023	Information Reporting	Review of Paper Bird foreign forms and walk through with the staff on comments	3.50	683.00	2,390.50
Yang,Rachel Sim	Senior Manager	8/7/2023	Information Reporting	Setting up the foreign entity statement template and guiding the team on what to do	2.00	683.00	1,366.00
Yang,Rachel Sim	Senior Manager	8/7/2023	Information Reporting	Review of Paper Bird foreign forms and walk through with the staff on comments	2.00	683.00	1,366.00
Brzozowski,John Charles	Senior	8/7/2023	Transfer Pricing	Reviewing the formatting of the documentation and a teams meeting	3.00	415.00	1,245.00

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Haq,Shafay	Senior	8/7/2023	Technology	Testing Tax Calculation queries by looking at Duplicates that may arise in intal source data for client deliverable	3.00	415.00	1,245.00
Haq,Shafay	Senior	8/7/2023	Technology	Optimizing Tax Calc to figure out where it is taking long to run and merge data for client delivery of tax calc numbers	3.00	415.00	1,245.00
Haq,Shafay	Senior	8/7/2023	Technology	Testing new Tax calc numbers after optimizations in code for client tax calc delivery	1.00	415.00	415.00
Srivastava,Nikita Asutosh	Manager	8/7/2023	ACR Bookkeeping/ACR Statutory Reporting	Gathering status update from local EY Japan team on statutory reporting	0.50	551.00	275.50
Bailey,Doug	Partner/Principal	8/7/2023	Tax Advisory	Review of FTX international forms in connection with 2022 compliance process	2.40	866.00	2,078.40
Oyebefun,Adekunbi	Manager	8/7/2023	Non US Tax	Review and analysis of Jan - Dec 2022 Volume report to determine gross income for financial reporting	2.00	551.00	1,102.00
Adegun,Adeyemi	Senior Manager	8/7/2023	Non US Tax	Review of local contractors contract for WHT and PAYE Applicability	2.00	683.00	1,366.00
Akpan,Dorcas	Staff	8/7/2023	Non US Tax	Review of DTU by trade type report - FTX Global 2021 and 2022	9.00	236.00	2,124.00
Masaku,Taiwo	Senior	8/7/2023	Non US Tax	Computation of Ambassadors expense schedule for financial reporting based on volume referred - FTX Global - 2021 FY	6.50	415.00	2,697.50
Momah,Sandra	Managing Director	8/7/2023	Non US Tax	Further Review of weekly Sales Volume report for FTX Global 2020 FY for VAT considerations	1.00	814.00	814.00
Bost,Anne	Managing Director	8/7/2023	Transfer Pricing	Read and respond to emails discussing loans denominated in tokens	1.20	814.00	976.80
Bost,Anne	Managing Director	8/7/2023	Transfer Pricing	Begin to review analysis for transaction 1 for 2022 transfer pricing documentation	2.10	814.00	1,709.40
Bost,Anne	Managing Director	8/7/2023	Transfer Pricing	Review functional analysis for 2022 transfer pricing documentation	1.20	814.00	976.80
Glattstein,Arielle	Senior	8/7/2023	Tax Advisory	Return prep	3.50	415.00	1,452.50
Geisler,Arthur	Staff	8/7/2023	ACR Bookkeeping/ACR Statutory Reporting	Booking Q2 2023 FTX Europe	1.00	236.00	236.00
Short,Victoria	Manager	8/7/2023	Payroll Tax	Employment tax account review of outstanding items	1.30	551.00	716.30
Braun,Avi	Staff	8/7/2023	Non US Tax	Addressing comments for printed forms	2.70	236.00	637.20
Braun,Avi	Staff	8/7/2023	Non US Tax	Preparing dormant entities return in OneSource 4	3.70	236.00	873.20
Braun,Avi	Staff	8/7/2023	Non US Tax	Revising prior returns	3.10	236.00	731.60
Tong,Chia-Hui	Senior Manager	8/7/2023	Project Management Office Transition	Prepare governance materials as part of next phase of work	1.20	683.00	819.60
Ancona,Christopher	Senior	8/7/2023	Project Management Office Transition	Correspondence with tax workstreams and updates to the Jen Chan agenda ahead of call	1.20	415.00	498.00
Ancona,Christopher	Senior	8/7/2023	Project Management Office Transition	Updates to the FTX meeting app from improvements to performance and updates to meeting screens	2.20	415.00	913.00
Ancona,Christopher	Senior	8/7/2023	Project Management Office Transition	Revisions to the FTX tax status slide deck ahead of call with EY tax workstreams	1.40	415.00	581.00
Ancona,Christopher	Senior	8/7/2023	Project Management Office Transition	Correspondence with tax workstreams regarding status of FTX tax deliverables and open items	0.80	415.00	332.00
Ancona,Christopher	Senior	8/7/2023	Technology	Coordinating meetings for FTX Technology Discovery sessions to determine tax data requirements for tax workstreams to assist in tax compliance work for 2022	1.40	415.00	581.00
MacLean,Corrie	Senior	8/7/2023	Non US Tax	Review and compile non-US compliance deliverables for July-September, compile all non-US compliance deliverables to implement the One Global Methodology tracker	3.10	415.00	1,286.50
Katsnelson,David	Senior Manager	8/7/2023	Transfer Pricing	Review of 2022 US TP Documentation - Service transactions economic analysis	0.80	683.00	546.40
Katsnelson,David	Senior Manager	8/7/2023	Transfer Pricing	Token loans call	1.00	683.00	683.00
McComber,Donna	National Partner/Principal	8/7/2023	Transfer Pricing	Review analysis of existing loans	1.60	1,040.00	1,664.00
Zheng,Eva	Manager	8/7/2023	US State and Local Tax	Conducted research on Texas extension requirement due to year-end change	1.20	551.00	661.20
Molnar,Evgeniya	Senior	8/7/2023	US State and Local Tax	Researched rules related to the Texas second filing extension to determine franchise tax due date when a filing period changes.	1.70	415.00	705.50
Wisniewski-Pena,Fernando	Staff	8/7/2023	Transfer Pricing	Daily call on status of the transfer pricing deliverables. Participants: G. Di Stefano, D. Katsnelson, P. J. Billings, H. Marie, A. Bost, F. Wisniewski-Pena, Joaquin F. Mould Parga	0.50	236.00	118.00
Di Stefano, Giulia	Senior	8/7/2023	Transfer Pricing	Analysis of certain agreements	2.70	415.00	1,120.50
Di Stefano, Giulia	Senior	8/7/2023	Transfer Pricing	Reconciliation of certain agreements with trial balances	3.20	415.00	1,328.00
Di Stefano, Giulia	Senior	8/7/2023	Transfer Pricing	Consulted legal guidelines for certain elections	1.70	415.00	705.50

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Berman,Jake	Senior Manager	8/7/2023	US Income Tax	Making revisions and comments on 2022 tax returns	2.10	683.00	1,434.30
Healy,John	Senior Manager	8/7/2023	IRS Audit Matters	Review and discuss 9100 relief with D. Bailey	0.90	683.00	614.70
Wrenn,Kaitlin Doyle	Senior Manager	8/7/2023	Payroll Tax	Follow up communication with J. Chan (FTX) on open items	0.40	683.00	273.20
Wrenn,Kaitlin Doyle	Senior Manager	8/7/2023	Payroll Tax	Documentation outline from follow up items on employment tax meeting with FTX team including correspondence with J. Chan, preliminary contract review and other items	2.80	683.00	1,912.40
Wrenn,Kaitlin Doyle	Senior Manager	8/7/2023	Payroll Tax	Federal employment tax audit request email correspondence with Deck Technologies and Ledger entities	2.40	683.00	1,639.20
Wrenn,Kaitlin Doyle	Senior Manager	8/7/2023	Payroll Tax	Email correspondence on SS-10 with the employment tax agent and requested due date on IDR	1.60	683.00	1,092.80
Lowery,Kristie L	National Partner/Principal	8/7/2023	Payroll Tax	Follow up items on employment tax meeting with FTX team including communication with J. Chan (FTX), preliminary contract reviews and other items for Hong Kong based individuals	0.70	1,040.00	728.00
Lowery,Kristie L	National Partner/Principal	8/7/2023	Payroll Tax	Correspondence with Deck Technologies and Ledger entities	0.20	1,040.00	208.00
Wong,Maddie	Staff	8/7/2023	US Income Tax	Updating entity trial balance and reimporting into OIT	0.40	236.00	94.40
Wong,Maddie	Staff	8/7/2023	US Income Tax	Comparing permanent and temporary difference in income tax summary workpaper to One Source Income tax	2.90	236.00	684.40
Gibson,Mitch	Senior	8/7/2023	Transfer Pricing	Researching the denomination of crypto currency loans to determine if the AFR safe harbor applies.	3.90	415.00	1,618.50
Gibson,Mitch	Senior	8/7/2023	Transfer Pricing	Continued researching the denomination of crypto currency loans to determine if the AFR safe harbor applies.	1.60	415.00	664.00
Billings,Phoebe	Manager	8/7/2023	Transfer Pricing	Pulling applicable federal rates for benchmarking analysis	2.00	551.00	1,102.00
Billings,Phoebe	Manager	8/7/2023	Transfer Pricing	Updating loan exposure based on updated applicable federal rates	1.50	551.00	826.50
Huang,Ricki	Senior	8/7/2023	US Income Tax	Calculate and prepare the necessary tax adjustment journal entries for all entities for tax return preparation -3	3.00	415.00	1,245.00
Huang,Ricki	Senior	8/7/2023	US Income Tax	Review PY tax return and gather the historic tax treatment methodology for CY return and compile a list	1.60	415.00	664.00
Haas,Zach	Senior Manager	8/7/2023	US Income Tax	Ledger Prime workpaper review	0.50	683.00	341.50
Bote,Justin	Senior	8/7/2023	US Income Tax	Clifton Bay - Workbook Review / Updates - 8.7	1.00	415.00	415.00
Gorman,Doug A	Manager	8/7/2023	Technology	Analyze FTX entity trading data to find relevant trades within data of Okcoin exchange to support calculation of 2022 profit & loss for FTX entity crypto activity	3.60	551.00	1,983.60
Gorman,Doug A	Manager	8/7/2023	Technology	Analyze FTX entity trading data to find relevant trades within data of Diginex exchange to support calculation of 2022 profit & loss for FTX entity crypto activity	3.60	551.00	1,983.60
Gorman,Doug A	Manager	8/7/2023	Technology	Analyze FTX entity trading data to find relevant trades within data of Zaif exchange to support calculation of 2022 profit & loss for FTX entity crypto activity	3.60	551.00	1,983.60
Gorman,Doug A	Manager	8/7/2023	Technology	Analyze FTX entity trading data to find relevant trades within data of Bitbank exchange to support calculation of 2022 profit & loss for FTX entity crypto activity	0.30	551.00	165.30
Wong,Maddie	Staff	8/8/2023	US Income Tax	Meeting to discuss questions regarding trial balances and returns EY Attendees: M. Wong, R. Huang	0.40	236.00	94.40
Huang,Ricki	Senior	8/8/2023	US Income Tax	Meeting to discuss questions regarding trial balances and returns EY Attendees: M. Wong, R. Huang	0.40	415.00	166.00
Wrenn,Kaitlin Doyle	Senior Manager	8/8/2023	Payroll Tax	Meeting to discuss employment tax open items from last weeks working session with FTX team. EY Attendees: K. Wrenn, K. Lowery	0.30	683.00	204.90
Lowery,Kristie L	National Partner/Principal	8/8/2023	Payroll Tax	Meeting to discuss employment tax open items from last weeks working session with FTX team. EY Attendees: K. Wrenn, K. Lowery	0.30	1,040.00	312.00
Mistler,Brian M	Manager	8/8/2023	US Income Tax	Meeting to discuss adjustments and overall timelines of returns EY Attendees: M. Wong, B. Mistler, R. Huang	0.70	551.00	385.70
Wong,Maddie	Staff	8/8/2023	US Income Tax	Meeting to discuss adjustments and overall timelines of returns EY Attendees: M. Wong, B. Mistler, R. Huang	0.70	236.00	165.20
Huang,Ricki	Senior	8/8/2023	US Income Tax	Meeting to discuss adjustments and overall timelines of returns EY Attendees: M. Wong, B. Mistler, R. Huang	0.70	415.00	290.50

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Summary of Fees by Professional

For the Period August 2023 through August 31, 2023

Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Flagg,Nancy A.	Managing Director	8/8/2023	US State and Local Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Tong, C. Ancona, C. MacLean, D. Hammon, D. Katsnelson, D. Bailey, E. Hall, J. Scott, K. Wrenn, L. Lovelace, M. Borts, N. Flagg, W. Bieganski, Z. Haas	0.30	814.00	244.20
Bost,Anne	Managing Director	8/8/2023	Transfer Pricing	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Tong, C. Ancona, C. MacLean, D. Hammon, D. Katsnelson, D. Bailey, E. Hall, J. Scott, K. Wrenn, L. Lovelace, M. Borts, N. Flagg, W. Bieganski, Z. Haas	0.30	814.00	244.20
Mistler,Brian M	Manager	8/8/2023	US Income Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Tong, C. Ancona, C. MacLean, D. Hammon, D. Katsnelson, D. Bailey, E. Hall, J. Scott, K. Wrenn, L. Lovelace, M. Borts, N. Flagg, W. Bieganski, Z. Haas	0.30	551.00	165.30
Tong,Chia-Hui	Senior Manager	8/8/2023	Project Management Office Transition	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Tong, C. Ancona, C. MacLean, D. Hammon, D. Katsnelson, D. Bailey, E. Hall, J. Scott, K. Wrenn, L. Lovelace, M. Borts, N. Flagg, W. Bieganski, Z. Haas	0.30	683.00	204.90
Ancona,Christopher	Senior	8/8/2023	Project Management Office Transition	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Tong, C. Ancona, C. MacLean, D. Hammon, D. Katsnelson, D. Bailey, E. Hall, J. Scott, K. Wrenn, L. Lovelace, M. Borts, N. Flagg, W. Bieganski, Z. Haas	0.30	415.00	124.50
MacLean,Corrie	Senior	8/8/2023	Non US Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Tong, C. Ancona, C. MacLean, D. Hammon, D. Katsnelson, D. Bailey, E. Hall, J. Scott, K. Wrenn, L. Lovelace, M. Borts, N. Flagg, W. Bieganski, Z. Haas	0.30	415.00	124.50
Katsnelson,David	Senior Manager	8/8/2023	Transfer Pricing	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Tong, C. Ancona, C. MacLean, D. Hammon, D. Katsnelson, D. Bailey, E. Hall, J. Scott, K. Wrenn, L. Lovelace, M. Borts, N. Flagg, W. Bieganski, Z. Haas	0.30	683.00	204.90
Hall,Emily Melissa	Senior	8/8/2023	US State and Local Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Tong, C. Ancona, C. MacLean, D. Hammon, D. Katsnelson, D. Bailey, E. Hall, J. Scott, K. Wrenn, L. Lovelace, M. Borts, N. Flagg, W. Bieganski, Z. Haas	0.30	415.00	124.50

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Summary of Fees by Professional

For the Period August 2023 through August 31, 2023

Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Choudary,Hira	Staff	8/8/2023	Project Management Office Transition	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Tong, C. Ancona, C. MacLean, D. Hammon, D. Katsnelson, D. Bailey, E. Hall, J. Scott, K. Wrenn, L. Lovelace, M. Borts, N. Flagg, W. Bieganski, Z. Haas	0.30	236.00	70.80
Wrenn,Kaitlin Doyle	Senior Manager	8/8/2023	Payroll Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Tong, C. Ancona, C. MacLean, D. Hammon, D. Katsnelson, D. Bailey, E. Hall, J. Scott, K. Wrenn, L. Lovelace, M. Borts, N. Flagg, W. Bieganski, Z. Haas	0.30	683.00	204.90
Lovelace,Lauren	Partner/Principal	8/8/2023	US International Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Tong, C. Ancona, C. MacLean, D. Hammon, D. Katsnelson, D. Bailey, E. Hall, J. Scott, K. Wrenn, L. Lovelace, M. Borts, N. Flagg, W. Bieganski, Z. Haas	0.30	866.00	259.80
Bieganski,Walter	Client Serving Contractor WB	8/8/2023	US State and Local Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Tong, C. Ancona, C. MacLean, D. Hammon, D. Katsnelson, D. Bailey, E. Hall, J. Scott, K. Wrenn, L. Lovelace, M. Borts, N. Flagg, W. Bieganski, Z. Haas	0.30	200.00	60.00
Haas,Zach	Senior Manager	8/8/2023	US Income Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Tong, C. Ancona, C. MacLean, D. Hammon, D. Katsnelson, D. Bailey, E. Hall, J. Scott, K. Wrenn, L. Lovelace, M. Borts, N. Flagg, W. Bieganski, Z. Haas	0.30	683.00	204.90
Hammon,David Lane	Manager	8/8/2023	Non US Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Tong, C. Ancona, C. MacLean, D. Hammon, D. Katsnelson, D. Bailey, E. Hall, J. Scott, K. Wrenn, L. Lovelace, M. Borts, N. Flagg, W. Bieganski, Z. Haas	0.30	551.00	165.30
Bailey,Doug	Partner/Principal	8/8/2023	US International Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Tong, C. Ancona, C. MacLean, D. Hammon, D. Katsnelson, D. Bailey, E. Hall, J. Scott, K. Wrenn, L. Lovelace, M. Borts, N. Flagg, W. Bieganski, Z. Haas	0.30	866.00	259.80
Borts,Michael	Managing Director	8/8/2023	ACR Bookkeeping/ACR Statutory Reporting	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Tong, C. Ancona, C. MacLean, D. Hammon, D. Katsnelson, D. Bailey, E. Hall, J. Scott, K. Wrenn, L. Lovelace, M. Borts, N. Flagg, W. Bieganski, Z. Haas	0.30	814.00	244.20

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Summary of Fees by Professional

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Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Scott,James	Client Serving Contractor JS	8/8/2023	US Income Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Tong, C. Ancona, C. MacLean, D. Hammon, D. Katsnelson, D. Bailey, E. Hall, J. Scott, K. Wrenn, L. Lovelace, M. Borts, N. Flagg, W. Bieganski, Z. Haas	0.30	600.00	180.00
Short,Victoria	Manager	8/8/2023	Payroll Tax	Internal discussion on Employment Tax Account audits and employee contracts EY Attendees: V. Short, K. Wrenn, J. DeVincenzo	1.10	551.00	606.10
DeVincenzo,Jennie	Managing Director	8/8/2023	Payroll Tax	Internal discussion on Employment Tax Account audits and employee contracts EY Attendees: V. Short, K. Wrenn, J. DeVincenzo	1.10	814.00	895.40
Wrenn,Kaitlin Doyle	Senior Manager	8/8/2023	Payroll Tax	Internal discussion on Employment Tax Account audits and employee contracts EY Attendees: V. Short, K. Wrenn, J. DeVincenzo	1.10	683.00	751.30
Ancona,Christopher	Senior	8/8/2023	Technology	Meeting to discuss data requirements for the Payroll Operate FTX workstream EY Attendees: C. Ancona, K. Soderman	0.20	415.00	83.00
Soderman,Kathy	Managing Director	8/8/2023	Payroll Tax	Meeting to discuss data requirements for the Payroll Operate FTX workstream EY Attendees: C. Ancona, K. Soderman	0.20	814.00	162.80
Lovelace,Lauren	Partner/Principal	8/8/2023	US International Tax	International tax compliance status call EY Attendees: A. Glattstein, A. Braun, D. Ortiz, D. Bailey, R. Yang, P. Zhu, M. Zhuo, L. Lovelace	0.50	866.00	433.00
Braun,Avi	Staff	8/8/2023	US International Tax	International tax compliance status call EY Attendees: A. Glattstein, A. Braun, D. Ortiz, D. Bailey, R. Yang, P. Zhu, M. Zhuo, L. Lovelace	0.50	236.00	118.00
Glattstein,Arielle	Senior	8/8/2023	US International Tax	International tax compliance status call EY Attendees: A. Glattstein, A. Braun, D. Ortiz, D. Bailey, R. Yang, P. Zhu, M. Zhuo, L. Lovelace	0.50	415.00	207.50
Bailey,Doug	Partner/Principal	8/8/2023	US International Tax	International tax compliance status call EY Attendees: A. Glattstein, A. Braun, D. Ortiz, D. Bailey, R. Yang, P. Zhu, M. Zhuo, L. Lovelace	0.50	866.00	433.00
Ortiz,Daniella	Staff	8/8/2023	US International Tax	International tax compliance status call EY Attendees: A. Glattstein, A. Braun, D. Ortiz, D. Bailey, R. Yang, P. Zhu, M. Zhuo, L. Lovelace	0.50	236.00	118.00
Zhuo,Melody	Staff	8/8/2023	US International Tax	International tax compliance status call EY Attendees: A. Glattstein, A. Braun, D. Ortiz, D. Bailey, R. Yang, P. Zhu, M. Zhuo, L. Lovelace	0.50	236.00	118.00
Yang,Rachel Sim	Senior Manager	8/8/2023	US International Tax	International tax compliance status call EY Attendees: A. Glattstein, A. Braun, D. Ortiz, D. Bailey, R. Yang, P. Zhu, M. Zhuo, L. Lovelace	0.50	683.00	341.50
Zhu,Philip	Senior	8/8/2023	US International Tax	International tax compliance status call EY Attendees: A. Glattstein, A. Braun, D. Ortiz, D. Bailey, R. Yang, P. Zhu, M. Zhuo, L. Lovelace	0.50	415.00	207.50
Short,Victoria	Manager	8/8/2023	Payroll Tax	Employment Tax Account Review with Client EY Attendees: V. Short, K. Wrenn, J. DeVincenzo Other Attendees: D. Ornelas (FTX), K. Schultea (RLKS)	0.50	551.00	275.50
DeVincenzo,Jennie	Managing Director	8/8/2023	Payroll Tax	Employment Tax Account Review with Client EY Attendees: V. Short, K. Wrenn, J. DeVincenzo Other Attendees: D. Ornelas (FTX), K. Schultea (RLKS)	0.50	814.00	407.00
Wrenn,Kaitlin Doyle	Senior Manager	8/8/2023	Payroll Tax	Employment Tax Account Review with Client EY Attendees: V. Short, K. Wrenn, J. DeVincenzo Other Attendees: D. Ornelas (FTX), K. Schultea (RLKS)	0.50	683.00	341.50
Flagg,Nancy A.	Managing Director	8/8/2023	US State and Local Tax	Internal state and local tax weekly field of play call to discuss workstream updates. EY Attendees: B. Mistler, E. Hall, E. Zheng, K. Davis, W. Bieganski, N. Flagg, K. Gatt, Y. Sun	0.60	814.00	488.40
Mistler,Brian M	Manager	8/8/2023	US Income Tax	Internal state and local tax weekly field of play call to discuss workstream updates. EY Attendees: B. Mistler, E. Hall, E. Zheng, K. Davis, W. Bieganski, N. Flagg, K. Gatt, Y. Sun	0.60	551.00	330.60
Hall,Emily Melissa	Senior	8/8/2023	US State and Local Tax	Internal state and local tax weekly field of play call to discuss workstream updates. EY Attendees: B. Mistler, E. Hall, E. Zheng, K. Davis, W. Bieganski, N. Flagg, K. Gatt, Y. Sun	0.60	415.00	249.00
Zheng,Eva	Manager	8/8/2023	US State and Local Tax	Internal state and local tax weekly field of play call to discuss workstream updates. EY Attendees: B. Mistler, E. Hall, E. Zheng, K. Davis, W. Bieganski, N. Flagg, K. Gatt, Y. Sun	0.60	551.00	330.60
Davis,Kathleen F.	Manager	8/8/2023	US State and Local Tax	Internal state and local tax weekly field of play call to discuss workstream updates. EY Attendees: B. Mistler, E. Hall, E. Zheng, K. Davis, W. Bieganski, N. Flagg, K. Gatt, Y. Sun	0.60	551.00	330.60

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Gatt,Katie	Senior Manager	8/8/2023	US State and Local Tax	Internal state and local tax weekly field of play call to discuss workstream updates. EY Attendees: B. Mistler, E. Hall, E. Zheng, K. Davis, W. Bieganski, N. Flagg, K. Gatt, Y. Sun	0.60	683.00	409.80
Bieganski,Walter	Client Serving Contractor WB	8/8/2023	US State and Local Tax	Internal state and local tax weekly field of play call to discuss workstream updates. EY Attendees: B. Mistler, E. Hall, E. Zheng, K. Davis, W. Bieganski, N. Flagg, K. Gatt, Y. Sun	0.60	200.00	120.00
Sun,Yuchen	Senior	8/8/2023	US State and Local Tax	Internal state and local tax weekly field of play call to discuss workstream updates. EY Attendees: B. Mistler, E. Hall, E. Zheng, K. Davis, W. Bieganski, N. Flagg, K. Gatt, Y. Sun	0.60	415.00	249.00
MacLean,Corrie	Senior	8/8/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon	1.00	415.00	415.00
Hammon,David Lane	Manager	8/8/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon	1.00	551.00	551.00
MacLean,Corrie	Senior	8/8/2023	Non US Tax	Meeting with ACM to discuss questions regarding the declaration of disinterestedness. EY Attendees: C. MacLean, D. Hammon, J. Scott Other Attendees: A. Faerber (ACM)	0.40	415.00	166.00
Scott,James	Client Serving Contractor JS	8/8/2023	US Income Tax	Meeting with ACM to discuss questions regarding the declaration of disinterestedness. EY Attendees: C. MacLean, D. Hammon, J. Scott Other Attendees: A. Faerber (ACM)	0.40	600.00	240.00
Hammon,David Lane	Manager	8/8/2023	Non US Tax	Meeting with ACM to discuss questions regarding the declaration of disinterestedness. EY Attendees: C. MacLean, D. Hammon, J. Scott Other Attendees: A. Faerber (ACM)	0.40	551.00	220.40
Ortiz,Daniella	Staff	8/8/2023	US International Tax	Daily progress	0.50	236.00	118.00
Zhuo,Melody	Staff	8/8/2023	Tax Advisory	International tax compliance status call EY Attendees: A. Glattstein, A. Braun, D. Ortiz, D. Bailey, R. Yang, P. Zhu, M. Zhuo, L. Lovelace	0.50	236.00	118.00
Glattstein,Arielle	Senior	8/8/2023	Tax Advisory	International tax compliance status call EY Attendees: A. Glattstein, A. Braun, D. Ortiz, D. Bailey, R. Yang, P. Zhu, M. Zhuo, L. Lovelace	0.50	415.00	207.50
Braun,Avi	Staff	8/8/2023	Non US Tax	International tax compliance status call EY Attendees: A. Glattstein, A. Braun, D. Ortiz, D. Bailey, R. Yang, P. Zhu, M. Zhuo, L. Lovelace	0.50	236.00	118.00
Bailey,Doug	Partner/Principal	8/8/2023	US International Tax	International tax compliance status call EY Attendees: A. Glattstein, A. Braun, D. Ortiz, D. Bailey, R. Yang, P. Zhu, M. Zhuo, L. Lovelace	0.50	866.00	433.00
Yang,Rachel Sim	Senior Manager	8/8/2023	US International Tax	International tax compliance status call EY Attendees: A. Glattstein, A. Braun, D. Ortiz, D. Bailey, R. Yang, P. Zhu, M. Zhuo, L. Lovelace	0.50	683.00	341.50
Lovelace,Lauren	Partner/Principal	8/8/2023	US International Tax	International tax compliance status call EY Attendees: A. Glattstein, A. Braun, D. Ortiz, D. Bailey, R. Yang, P. Zhu, M. Zhuo, L. Lovelace	0.50	866.00	433.00
Zhu,Philip	Senior	8/8/2023	US International Tax	International tax compliance status call EY Attendees: A. Glattstein, A. Braun, D. Ortiz, D. Bailey, R. Yang, P. Zhu, M. Zhuo, L. Lovelace	0.50	415.00	207.50
Figueroa,Carolina S	Senior	8/8/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: A. Bost, C. Figueroa, D. Katsnelson, D. McComber, G. Stefano, F. Wisniewski-Pena, J. Brzozowski, M. Gibson, O. Hall, P. Billings, P. Reddy	0.40	415.00	166.00
Bost,Anne	Managing Director	8/8/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: A. Bost, C. Figueroa, D. Katsnelson, D. McComber, G. Stefano, F. Wisniewski-Pena, J. Brzozowski, M. Gibson, O. Hall, P. Billings, P. Reddy	0.40	814.00	325.60
Katsnelson,David	Senior Manager	8/8/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: A. Bost, C. Figueroa, D. Katsnelson, D. McComber, G. Stefano, F. Wisniewski-Pena, J. Brzozowski, M. Gibson, O. Hall, P. Billings, P. Reddy	0.40	683.00	273.20
McComber,Donna	National Partner/Principal	8/8/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: A. Bost, C. Figueroa, D. Katsnelson, D. McComber, G. Stefano, F. Wisniewski-Pena, J. Brzozowski, M. Gibson, O. Hall, P. Billings, P. Reddy	0.40	1,040.00	416.00

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Di Stefano, Giulia	Senior	8/8/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: A. Bost, C. Figueroa, D. Katsnelson, D. McComber, G. Stefano, F. Wisniewski-Pena, J. Brzozowski, M. Gibson, O. Hall, P. Billings, P. Reddy	0.40	415.00	166.00
Gibson, Mitch	Senior	8/8/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: A. Bost, C. Figueroa, D. Katsnelson, D. McComber, G. Stefano, F. Wisniewski-Pena, J. Brzozowski, M. Gibson, O. Hall, P. Billings, P. Reddy	0.40	415.00	166.00
Wisniewski-Pena, Fernando	Staff	8/8/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: A. Bost, C. Figueroa, D. Katsnelson, D. McComber, G. Stefano, F. Wisniewski-Pena, J. Brzozowski, M. Gibson, O. Hall, P. Billings, P. Reddy	0.40	236.00	94.40
Brzozowski, John Charles	Senior	8/8/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: A. Bost, C. Figueroa, D. Katsnelson, D. McComber, G. Stefano, F. Wisniewski-Pena, J. Brzozowski, M. Gibson, O. Hall, P. Billings, P. Reddy	0.40	415.00	166.00
Reddy, Pranav	Senior	8/8/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: A. Bost, C. Figueroa, D. Katsnelson, D. McComber, G. Stefano, F. Wisniewski-Pena, J. Brzozowski, M. Gibson, O. Hall, P. Billings, P. Reddy	0.40	415.00	166.00
Hall, Olivia	Staff	8/8/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: A. Bost, C. Figueroa, D. Katsnelson, D. McComber, G. Stefano, F. Wisniewski-Pena, J. Brzozowski, M. Gibson, O. Hall, P. Billings, P. Reddy	0.40	236.00	94.40
Billings, Phoebe	Manager	8/8/2023	Transfer Pricing	Daily status call (8/8) on transfer pricing deliverables	0.40	551.00	220.40
Hernandez, Nancy I.	Senior Manager	8/8/2023	ACR Bookkeeping/ACR Statutory Reporting	Follow up with Germany, Switzerland, and US team to obtain status update and resolve issues as preparation of bookkeeping continues	1.00	683.00	683.00
Karan, Anna Suncheuri	Staff	8/8/2023	US International Tax	International Tax daily compliance status meeting	0.50	236.00	118.00
Karan, Anna Suncheuri	Staff	8/8/2023	US International Tax	Clearing comments on FTX Bahamas	0.80	236.00	188.80
Karan, Anna Suncheuri	Staff	8/8/2023	US International Tax	Clearing comments on Goodman Investments	0.70	236.00	165.20
Ortiz, Daniella	Staff	8/8/2023	US International Tax	Return updates	2.20	236.00	519.20
Zhuo, Melody	Staff	8/8/2023	Tax Advisory	International Tax Compliance - review foreign investments returns	1.00	236.00	236.00
Zhuo, Melody	Staff	8/8/2023	Tax Advisory	International Tax Compliance - update workbook datapoints for foreign investments	1.50	236.00	354.00
Zhuo, Melody	Staff	8/8/2023	Tax Advisory	International Tax Compliance - updated line items for three 5471 forms	3.00	236.00	708.00
Yang, Rachel Sim	Senior Manager	8/8/2023	Information Reporting	Review of the foreign company statements	3.50	683.00	2,390.50
Yang, Rachel Sim	Senior Manager	8/8/2023	Information Reporting	Review of Paper Bird foreign forms and walk through with the staff on comments	3.50	683.00	2,390.50
Yang, Rachel Sim	Senior Manager	8/8/2023	Information Reporting	Review of Paper Bird foreign forms and walk through with the staff on comments	3.00	683.00	2,049.00
Figueroa, Carolina S	Senior	8/8/2023	Transfer Pricing	Reviewed and addressed comments for transfer pricing documentation draft.	3.90	415.00	1,618.50
Figueroa, Carolina S	Senior	8/8/2023	Transfer Pricing	Continued review and address of comments for transfer pricing documentation draft.	0.70	415.00	290.50
He, Ileana	Senior	8/8/2023	US International Tax	Return update on OIT - FTX Switzerland	0.50	415.00	207.50
Brzozowski, John Charles	Senior	8/8/2023	Transfer Pricing	Meeting to discuss the current state of the TP report and review of the loan reports	3.00	415.00	1,245.00
Haq, Shafay	Senior	8/8/2023	Technology	Documenting and Optimizations in Client Tax calculation script for Developer and Senior Manager reviews	3.00	415.00	1,245.00
Haq, Shafay	Senior	8/8/2023	Technology	Analyzing query plan of Tax Calc FIFO Script to be able to understand duplicate records or a bad join for client Tax calc delivery	3.00	415.00	1,245.00
Haq, Shafay	Senior	8/8/2023	Technology	Updated Pipeline scripts that combine and summarize client data that is used in tax calculation	1.00	415.00	415.00
Bailey, Doug	Partner/Principal	8/8/2023	Tax Advisory	Drafting of section 9100 relief request for October 31 year-end change.	2.70	866.00	2,338.20
Oyebefun, Adekunbi	Manager	8/8/2023	Non US Tax	Day 2 Review and analysis of July - Aug 2022 Volume report to determine gross income for financial reporting	2.00	551.00	1,102.00
Adegun, Adeyemi	Senior Manager	8/8/2023	Non US Tax	Day 2 Review of local contractors contract for WHT and PAYE Applicability	2.00	683.00	1,366.00
Akpan, Dorcas	Staff	8/8/2023	Non US Tax	Day 2 Review of MTU by trade type report - FTX Global 2021 and 2022	8.00	236.00	1,888.00
Masaku, Taiwo	Senior	8/8/2023	Non US Tax	Day 2 Computation of Ambassadors expense schedule for financial reporting based on volume referred - FTX Global - 2022 FY	6.50	415.00	2,697.50

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Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Flagg,Nancy A.	Managing Director	8/8/2023	US State and Local Tax	Send IRS Publication 908 (Bankruptcy Tax Guidelines) with Request For Prompt Determination language and pre-petition cover letter recommendations to team	0.90	814.00	732.60
Bost,Anne	Managing Director	8/8/2023	Transfer Pricing	Review analysis of calculating loan exposure based on interest rate benchmarking results	2.40	814.00	1,953.60
Bost,Anne	Managing Director	8/8/2023	Transfer Pricing	Review analysis of calculating loan exposure based on interest rate benchmarking results	1.80	814.00	1,465.20
Bost,Anne	Managing Director	8/8/2023	Transfer Pricing	Read and respond to emails regarding relief request	0.90	814.00	732.60
Glattstein,Arielle	Senior	8/8/2023	Tax Advisory	5471 prep	3.50	415.00	1,452.50
Geisler,Arthur	Staff	8/8/2023	ACR Bookkeeping/ACR Statutory Reporting	Booking Q2 2023 FTX Europe Juin	3.90	236.00	920.40
Short,Victoria	Manager	8/8/2023	Payroll Tax	Reviewing employment contracts on multiple debtor entities' employees to identify types of compensation an employee contract may have outlined. This is for the IRS Audit.	0.80	551.00	440.80
Short,Victoria	Manager	8/8/2023	Payroll Tax	Employment tax correspondence review from multiple entities	2.00	551.00	1,102.00
Braun,Avi	Staff	8/8/2023	Non US Tax	Preparing foreign entity returns	2.50	236.00	590.00
Braun,Avi	Staff	8/8/2023	Non US Tax	Reviewing that the forms had the correct reference IDs and addressing the issues	1.60	236.00	377.60
Braun,Avi	Staff	8/8/2023	Non US Tax	Reprinting forms with the correct information	2.40	236.00	566.40
Tong,Chia-Hui	Senior Manager	8/8/2023	Project Management Office Transition	Review activity tracker items with team and develop next steps and outreach	1.30	683.00	887.90
Tong,Chia-Hui	Senior Manager	8/8/2023	Project Management Office Transition	Prepare updates to activity tracker for next steps	0.80	683.00	546.40
Tong,Chia-Hui	Senior Manager	8/8/2023	Project Management Office Transition	Prepare email update of upcoming deliverables to send to M. Cilia and K. Schultea of FTX	1.10	683.00	751.30
Ancona,Christopher	Senior	8/8/2023	Project Management Office Transition	Updates to FTX meeting app for suggested client attendees functionality	1.10	415.00	456.50
Ancona,Christopher	Senior	8/8/2023	Project Management Office Transition	Following up on open items related to tax deliverables after internal discussion with tax workstreams	0.60	415.00	249.00
Ancona,Christopher	Senior	8/8/2023	Project Management Office Transition	Updating the FTX Project Management Office work items tracker for latest status updates	0.70	415.00	290.50
MacLean,Corrie	Senior	8/8/2023	Non US Tax	Compile outstanding information for foreign entities for A&M, compile all non-US compliance deliverables to implement the One Global Methodology tracker	3.20	415.00	1,328.00
Vasic,Dajana	Staff	8/8/2023	Non US Tax	FTX Derivates GmbH: View and store received tax return 21 from Mazars	0.20	236.00	47.20
Hall,Emily Melissa	Senior	8/8/2023	US State and Local Tax	Email sent to Texas specialist at EY to determine the second extension request approach.	0.30	415.00	124.50
Molnar,Evgeniya	Senior	8/8/2023	US State and Local Tax	See comments	0.70	415.00	290.50
Wisniewski-Pena,Fernando	Staff	8/8/2023	Transfer Pricing	Daily call on status of the transfer pricing deliverables. Participants: G. Di Stefano, D. Katsnelson, P. J. Billings, H. Marie, A. Bost, F. Wisniewski-Pena, Joaquin F. Mould Parga	0.50	236.00	118.00
Di Stefano,Julia	Senior	8/8/2023	Transfer Pricing	Analyzed existing loans	3.90	415.00	1,618.50
Di Stefano,Julia	Senior	8/8/2023	Transfer Pricing	Edited paragraph VI of the transfer pricing documentation	2.80	415.00	1,162.00
Di Stefano,Julia	Senior	8/8/2023	Transfer Pricing	Drafted email to team to summarize recent findings	0.60	415.00	249.00
Choudary,Hira	Staff	8/8/2023	Project Management Office Transition	Sent out internal leads call notes to all attendees	0.70	236.00	165.20
Castillo,Irvn Giovanni	Staff	8/8/2023	US State and Local Tax	Conversation with Louisiana agent regarding corporate income/franchise tax notice received to determine latest liability and approach to resolve issues disclosed in notices.	0.80	236.00	188.80
Berman,Jake	Senior Manager	8/8/2023	US Income Tax	Research and review of prior year returns to complete 2022 tax return presentational items	1.40	683.00	956.20
Wrenn,Kaitlin Doyle	Senior Manager	8/8/2023	Payroll Tax	Outline for employment agreement data documentation, review of preliminary documentation	1.70	683.00	1,161.10
Wrenn,Kaitlin Doyle	Senior Manager	8/8/2023	Payroll Tax	Review of initial contact letter from federal employment tax auditor and communication with EY federal team on update	1.50	683.00	1,024.50
Wrenn,Kaitlin Doyle	Senior Manager	8/8/2023	Payroll Tax	Email correspondences with FTX team on open items, data sets for review and next steps.	1.70	683.00	1,161.10

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Lowery,Kristie L	National Partner/Principal	8/8/2023	Payroll Tax	Evaluation of 12 documents received from Internal Revenue Service on employment tax audits and open periods. Determination of power of attorney needs and next steps.	1.20	1,040.00	1,248.00
Lowery,Kristie L	National Partner/Principal	8/8/2023	Payroll Tax	Review of outline for employment agreement data documentation and preliminary documentation prepared by Kaitlin Wrenn	0.60	1,040.00	624.00
Wong,Maddie	Staff	8/8/2023	US Income Tax	Updating trial balance coding and reimporting into OneSource Income Tax	2.40	236.00	566.40
Wong,Maddie	Staff	8/8/2023	US Income Tax	Clearing diagnostics in OneSource Income Tax	0.60	236.00	141.60
Gibson,Mitch	Senior	8/8/2023	Transfer Pricing	Working through existing loans to determine how they should be treated for TP doc.	3.80	415.00	1,577.00
Billings,Phoebe	Manager	8/8/2023	Transfer Pricing	Updating existing loan exposure analysis	1.00	551.00	551.00
Billings,Phoebe	Manager	8/8/2023	Transfer Pricing	Aligning existing dealings with the tax return filings	1.00	551.00	551.00
Billings,Phoebe	Manager	8/8/2023	Transfer Pricing	Updating existing loan analysis	1.00	551.00	551.00
Huang,Ricki	Senior	8/8/2023	US Income Tax	Discuss with the team for CY tax treatments and methodologies to be used for return preparation	3.90	415.00	1,618.50
Zhang,Shannon	Staff	8/8/2023	US Income Tax	Update Feeder fund workbook	2.40	236.00	566.40
Katikireddi,Teja Sreenivas	Senior	8/8/2023	Technology	FTX Tax Calculation Code validation	2.10	415.00	871.50
Katikireddi,Teja Sreenivas	Senior	8/8/2023	Technology	FTX Pricing - pulled hourly pricing	1.90	415.00	788.50
Bieganski,Walter	Client Serving Contractor WB	8/8/2023	US State and Local Tax	Analysis of sourcing of certain revenue streams for state tax purposes	0.90	200.00	180.00
Haas,Zach	Senior Manager	8/8/2023	US Income Tax	Clifton Bay tax workpaper review, coordinate changes due to date change with team	1.50	683.00	1,024.50
Bote,Justin	Senior	8/8/2023	US Income Tax	Clifton Bay - Workbook Review / Updates - 8.8	0.50	415.00	207.50
Gorman,Doug A	Manager	8/8/2023	Technology	Analyze FTX entity trading data to find relevant trades within data of Kryptono exchange to support calculation of 2022 profit & loss for FTX entity crypto activity	3.60	551.00	1,983.60
Gorman,Doug A	Manager	8/8/2023	Technology	Analyze FTX entity trading data to find relevant trades within data of Idax exchange to support calculation of 2022 profit & loss for FTX entity crypto activity	3.60	551.00	1,983.60
Gorman,Doug A	Manager	8/8/2023	Technology	Analyze FTX entity trading data to find relevant trades within data of Wex exchange to support calculation of 2022 profit & loss for FTX entity crypto activity	3.60	551.00	1,983.60
Gorman,Doug A	Manager	8/8/2023	Technology	Analyze FTX entity trading data to find relevant trades within data of Bitflyer exchange to support calculation of 2022 profit & loss for FTX entity crypto activity	3.20	551.00	1,763.20
Ancona,Christopher	Senior	8/9/2023	Project Management Office Transition	Weekly meeting to discuss open items, questions, and action items with Jen Chan (FTX) EY Attendees: C. Ancona, H. Choudary, L. Lovelace, Z. Haas Other Attendees: Jen Chan (FTX), Maiti Glynn (A&M), Kevin Jacobs (A&M)	0.20	415.00	83.00
Choudary,Hira	Staff	8/9/2023	Project Management Office Transition	Weekly meeting to discuss open items, questions, and action items with Jen Chan (FTX) EY Attendees: C. Ancona, H. Choudary, L. Lovelace, Z. Haas Other Attendees: Jen Chan (FTX), Maiti Glynn (A&M), Kevin Jacobs (A&M)	0.20	236.00	47.20
Lovelace,Lauren	Partner/Principal	8/9/2023	US International Tax	Weekly meeting to discuss open items, questions, and action items with Jen Chan (FTX) EY Attendees: C. Ancona, H. Choudary, L. Lovelace, Z. Haas Other Attendees: Jen Chan (FTX), Maiti Glynn (A&M), Kevin Jacobs (A&M)	0.20	866.00	173.20
Haas,Zach	Senior Manager	8/9/2023	US Income Tax	Weekly meeting to discuss open items, questions, and action items with Jen Chan (FTX) EY Attendees: C. Ancona, H. Choudary, L. Lovelace, Z. Haas Other Attendees: Jen Chan (FTX), Maiti Glynn (A&M), Kevin Jacobs (A&M)	0.20	683.00	136.60
Figueroa,Carolina S	Senior	8/9/2023	Transfer Pricing	Daily call to discuss the status of the transfer pricing documentation EY Attendees: C. Figueroa, D. Katsnelson, D. McComber, F. Wisniewski-Pena, G. Stefano, J. Brzozowski, M. Gibson, P. Billings, P. Reddy	0.60	415.00	249.00
Katsnelson,David	Senior Manager	8/9/2023	Transfer Pricing	Daily call to discuss the status of the transfer pricing documentation EY Attendees: C. Figueroa, D. Katsnelson, D. McComber, F. Wisniewski-Pena, G. Stefano, J. Brzozowski, M. Gibson, P. Billings, P. Reddy	0.60	683.00	409.80
McComber,Donna	National Partner/Principal	8/9/2023	Transfer Pricing	Daily call to discuss the status of the transfer pricing documentation EY Attendees: C. Figueroa, D. Katsnelson, D. McComber, F. Wisniewski-Pena, G. Stefano, J. Brzozowski, M. Gibson, P. Billings, P. Reddy	0.60	1,040.00	624.00

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Di Stefano, Giulia	Senior	8/9/2023	Transfer Pricing	Daily call to discuss the status of the transfer pricing documentation EY Attendees: C. Figueroa, D. Katsnelson, D. McComber, F. Wisniewski-Pena, G. Stefano, J. Brzozowski, M. Gibson, P. Billings, P. Reddy	0.60	415.00	249.00
Gibson, Mitch	Senior	8/9/2023	Transfer Pricing	Daily call to discuss the status of the transfer pricing documentation EY Attendees: C. Figueroa, D. Katsnelson, D. McComber, F. Wisniewski-Pena, G. Stefano, J. Brzozowski, M. Gibson, P. Billings, P. Reddy	0.60	415.00	249.00
Billings, Phoebe	Manager	8/9/2023	Transfer Pricing	Daily status call (8/9) on transfer pricing deliverables	0.60	551.00	330.60
Wisniewski-Pena, Fernando	Staff	8/9/2023	Transfer Pricing	Daily call to discuss the status of the transfer pricing documentation EY Attendees: C. Figueroa, D. Katsnelson, D. McComber, F. Wisniewski-Pena, G. Stefano, J. Brzozowski, M. Gibson, P. Billings, P. Reddy	0.60	236.00	141.60
Brzozowski, John Charles	Senior	8/9/2023	Transfer Pricing	Daily call to discuss the status of the transfer pricing documentation EY Attendees: C. Figueroa, D. Katsnelson, D. McComber, F. Wisniewski-Pena, G. Stefano, J. Brzozowski, M. Gibson, P. Billings, P. Reddy	0.60	415.00	249.00
Reddy, Pranav	Senior	8/9/2023	Transfer Pricing	Daily call to discuss the status of the transfer pricing documentation EY Attendees: C. Figueroa, D. Katsnelson, D. McComber, F. Wisniewski-Pena, G. Stefano, J. Brzozowski, M. Gibson, P. Billings, P. Reddy	0.60	415.00	249.00
Figueroa, Carolina S	Senior	8/9/2023	Transfer Pricing	Continue call on existing agreements EY Attendees: M. Gibson, G. Stefano, P. Billings, C. Figueroa	0.60	415.00	249.00
Di Stefano, Giulia	Senior	8/9/2023	Transfer Pricing	Discussion on existing loans and agreements EY Attendees: M. Gibson, G. Stefano, P. Billings, C. Figueroa	0.60	415.00	249.00
Gibson, Mitch	Senior	8/9/2023	Transfer Pricing	Discussion on existing loans and agreements EY Attendees: M. Gibson, G. Stefano, P. Billings, C. Figueroa	0.60	415.00	249.00
Billings, Phoebe	Manager	8/9/2023	Transfer Pricing	Discussion on existing loans and agreements EY Attendees: M. Gibson, G. Stefano, P. Billings, C. Figueroa	0.60	551.00	330.60
Tong, Chia-Hui	Senior Manager	8/9/2023	Project Management Office Transition	Weekly FTX Meeting to review workstream project status, discuss progress on deliverables, risks, identify issues, and determine action items. EY Attendees: C. Tong, C. Ancona, H. Choudary, A. Farrar	0.50	683.00	341.50
Ancona, Christopher	Senior	8/9/2023	Project Management Office Transition	Weekly FTX Meeting to review workstream project status, discuss progress on deliverables, risks, identify issues, and determine action items. EY Attendees: C. Tong, C. Ancona, H. Choudary, A. Farrar	0.50	415.00	207.50
Choudary, Hira	Staff	8/9/2023	Project Management Office Transition	Weekly FTX Meeting to review workstream project status, discuss progress on deliverables, risks, identify issues, and determine action items. EY Attendees: C. Tong, C. Ancona, H. Choudary, A. Farrar	0.50	236.00	118.00
Farrar, Anne	Partner/Principal	8/9/2023	Project Management Office Transition	Weekly FTX Meeting to review workstream project status, discuss progress on deliverables, risks, identify issues, and determine action items. EY Attendees: C. Tong, C. Ancona, H. Choudary, A. Farrar	0.50	866.00	433.00
DeVincenzo, Jennie	Managing Director	8/9/2023	Payroll Tax	Meeting to discuss new employment tax audit entities and position. EY Attendees: K. Wrenn, S. LaGarde, J. DeVincenzo	0.50	814.00	407.00
Wrenn, Kaitlin Doyle	Senior Manager	8/9/2023	Payroll Tax	Meeting to discuss new employment tax audit entities and position. EY Attendees: K. Wrenn, S. LaGarde, J. DeVincenzo	0.50	683.00	341.50
LaGarde, Stephen	Partner/Principal	8/9/2023	Payroll Tax	Meeting to discuss new employment tax audit entities and position. EY Attendees: K. Wrenn, S. LaGarde, J. DeVincenzo	0.50	866.00	433.00
Wong, Maddie	Staff	8/9/2023	US Income Tax	Meeting to discuss the addition of bonus depreciation footnote to return. EY Attendees: M. Wong, R. Huang	0.20	236.00	47.20
Huang, Ricki	Senior	8/9/2023	US Income Tax	Meeting to discuss the addition of bonus depreciation footnote to return. EY Attendees: M. Wong, R. Huang	0.20	415.00	83.00
Zhuo, Melody	Staff	8/9/2023	Tax Advisory	Discussion around 2022 tax return compliance process EY Attendees: D. Bailey, J. Berman, J. Scott, L. Lovelace, M. Zhuo, R. Yang, B. Mistler	0.40	236.00	94.40
Mistler, Brian M	Manager	8/9/2023	US Income Tax	Discussion around 2022 tax return compliance process EY Attendees: D. Bailey, J. Berman, J. Scott, L. Lovelace, M. Zhuo, R. Yang, B. Mistler	0.40	551.00	220.40
Berman, Jake	Senior Manager	8/9/2023	US Income Tax	Discussion around 2022 tax return compliance process EY Attendees: D. Bailey, J. Berman, J. Scott, L. Lovelace, M. Zhuo, R. Yang, B. Mistler	0.40	683.00	273.20

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Lovelace,Lauren	Partner/Principal	8/9/2023	US International Tax	Discussion around 2022 tax return compliance process EY Attendees: D. Bailey, J. Berman, J. Scott, L. Lovelace, M. Zhuo, R. Yang, B. Mistler	0.40	866.00	346.40
Bailey,Doug	Partner/Principal	8/9/2023	US International Tax	Discussion around 2022 tax return compliance process EY Attendees: D. Bailey, J. Berman, J. Scott, L. Lovelace, M. Zhuo, R. Yang, B. Mistler	0.40	866.00	346.40
Scott,James	Client Serving Contractor JS	8/9/2023	US Income Tax	Discussion around 2022 tax return compliance process EY Attendees: D. Bailey, J. Berman, J. Scott, L. Lovelace, M. Zhuo, R. Yang, B. Mistler	0.40	600.00	240.00
Yang,Rachel Sim	Senior Manager	8/9/2023	US International Tax	Discussion around 2022 tax return compliance process EY Attendees: D. Bailey, J. Berman, J. Scott, L. Lovelace, M. Zhuo, R. Yang, B. Mistler	0.40	683.00	273.20
Mosdzin,Dennis	Senior Manager	8/9/2023	ACR Bookkeeping/ACR Statutory Reporting	Call between EY Germany D. Mosdzin, S.Knäwer and FTX Jürg Bavaud regarding Financial Statements 2021 and Direct Tax return 2021, discussion open issues, timeline and next steps.	0.50	683.00	341.50
Knäwer,Stephanie	Senior Manager	8/9/2023	Non US Tax	Call with J. Bavaud (FTX Trading GmbH) and D. Mosdzin (EY) regarding the information available for the 2021 FS and tax returns and where and how to gather outstanding information	0.50	683.00	341.50
Mosdzin,Dennis	Senior Manager	8/9/2023	ACR Bookkeeping/ACR Statutory Reporting	Meeting between EY Germany D. Mosdzin, T.Nguyen, Y. Huang and FTX Jürg Bavaud discussing month-end reporting January and February 2023 and preparation of Financial Statements 2021	1.50	683.00	1,024.50
Nguyen,Thinh	Staff	8/9/2023	ACR Bookkeeping/ACR Statutory Reporting	Meeting between EY Germany D.Mosdzin, T.Nguyen, Y. Huang and FTX Jürg Bavaud discussing month-end reporting January and February 2023 and preparation of Financial Statements 2021	1.50	236.00	354.00
Huang,Yuan	Staff	8/9/2023	ACR Bookkeeping/ACR Statutory Reporting	Meeting between EY Germany D.Mosdzin, T.Nguyen, Y. Huang and FTX Jürg Bavaud discussing month-end reporting January and February 2023 and preparation of Financial Statements 2021	1.50	236.00	354.00
Short,Victoria	Manager	8/9/2023	Payroll Tax	Internal discussion on employment tax audits next steps and information requests EY Attendees: V. Short, K. Wrenn	0.80	551.00	440.80
Wrenn,Kaitlin Doyle	Senior Manager	8/9/2023	Payroll Tax	Internal discussion on employment tax audits next steps and information requests EY Attendees: V. Short, K. Wrenn	0.80	683.00	546.40
Hall,Emily Melissa	Senior	8/9/2023	US State and Local Tax	Internal call to further discuss entities a part of "super-combined" group for state tax purposes. EY Attendees: E. Hall, W. Bieganski	0.30	415.00	124.50
Bieganski,Walter	Client Serving Contractor WB	8/9/2023	US State and Local Tax	Internal call to further discuss entities a part of "super-combined" group for state tax purposes. EY Attendees: E. Hall, W. Bieganski	0.30	200.00	60.00
Mistler,Brian M	Manager	8/9/2023	US Income Tax	Internal discussion to review tax year end dates for specific FTX entities. EY Attendees: B. Mistler, D. Bailey, E. Hall, J. Scott, L. Lovelace, W. Bieganski, J. Berman	0.40	551.00	220.40
Hall,Emily Melissa	Senior	8/9/2023	US State and Local Tax	Internal discussion to review tax year end dates for specific FTX entities. EY Attendees: B. Mistler, D. Bailey, E. Hall, J. Scott, L. Lovelace, W. Bieganski, J. Berman	0.40	415.00	166.00
Bailey,Doug	Partner/Principal	8/9/2023	US International Tax	Internal discussion to review tax year end dates for specific FTX entities. EY Attendees: B. Mistler, D. Bailey, E. Hall, J. Scott, L. Lovelace, W. Bieganski, J. Berman	0.40	866.00	346.40
Scott,James	Client Serving Contractor JS	8/9/2023	US Income Tax	Internal discussion to review tax year end dates for specific FTX entities. EY Attendees: B. Mistler, D. Bailey, E. Hall, J. Scott, L. Lovelace, W. Bieganski, J. Berman	0.40	600.00	240.00
Lovelace,Lauren	Partner/Principal	8/9/2023	US International Tax	Internal discussion to review tax year end dates for specific FTX entities. EY Attendees: B. Mistler, D. Bailey, E. Hall, J. Scott, L. Lovelace, W. Bieganski, J. Berman	0.40	866.00	346.40
Bieganski,Walter	Client Serving Contractor WB	8/9/2023	US State and Local Tax	Internal discussion to review tax year end dates for specific FTX entities. EY Attendees: B. Mistler, D. Bailey, E. Hall, J. Scott, L. Lovelace, W. Bieganski, J. Berman	0.40	200.00	80.00
Berman,Jake	Senior Manager	8/9/2023	US Income Tax	Internal discussion to review tax year end dates for specific FTX entities. EY Attendees: B. Mistler, D. Bailey, E. Hall, J. Scott, L. Lovelace, W. Bieganski, J. Berman	0.40	683.00	273.20

Exhibit A

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period August 2023 through August 31, 2023

Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Staromiejska,Kinga	Senior Manager	8/9/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: D. Hammon, K. Staromiejska, C. MacLean	0.50	683.00	341.50
MacLean,Corrie	Senior	8/9/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: D. Hammon, K. Staromiejska, C. MacLean	0.50	415.00	207.50
Hammon,David Lane	Manager	8/9/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: D. Hammon, K. Staromiejska, C. MacLean	0.50	551.00	275.50
MacLean,Corrie	Senior	8/9/2023	Non US Tax	Meeting with FTX to discuss the status of Cyprus payroll. EY Attendees: C. MacLean, K. Soderman, D. Hammon Other Attendees: J. Bavaud (FTX)	0.40	415.00	166.00
Soderman,Kathy	Managing Director	8/9/2023	Payroll Tax	Meeting with FTX to discuss the status of Cyprus payroll. EY Attendees: C. MacLean, K. Soderman, D. Hammon Other Attendees: J. Bavaud (FTX)	0.40	814.00	325.60
Hammon,David Lane	Manager	8/9/2023	Non US Tax	Meeting with FTX to discuss the status of Cyprus payroll. EY Attendees: C. MacLean, K. Soderman, D. Hammon Other Attendees: J. Bavaud (FTX)	0.40	551.00	220.40
Staromiejska,Kinga	Senior Manager	8/9/2023	Non US Tax	Weekly touchpoint regarding the status of FTX foreign entity compliance. EY Attendees: D. Hammon, J. Scott, K. Staromiejska, C. MacLean	0.40	683.00	273.20
MacLean,Corrie	Senior	8/9/2023	Non US Tax	Weekly touchpoint regarding the status of FTX foreign entity compliance. EY Attendees: D. Hammon, J. Scott, K. Staromiejska, C. MacLean	0.40	415.00	166.00
Hammon,David Lane	Manager	8/9/2023	Non US Tax	Weekly touchpoint regarding the status of FTX foreign entity compliance. EY Attendees: D. Hammon, J. Scott, K. Staromiejska, C. MacLean	0.40	551.00	220.40
Scott,James	Client Serving Contractor JS	8/9/2023	US Income Tax	Weekly touchpoint regarding the status of FTX foreign entity compliance. EY Attendees: D. Hammon, J. Scott, K. Staromiejska, C. MacLean	0.40	600.00	240.00
Borts,Michael	Managing Director	8/9/2023	ACR Bookkeeping/ACR Statutory Reporting	Meeting with A&M to discuss status of FTX foreign entities compliance. EY Attendees: C. MacLean, M. Borts D. Hammon, N. Hernandez Other Attendees: M. van den Belt (A&M), D. Johnston (A&M)	0.50	814.00	407.00
Hernandez,Nancy I.	Senior Manager	8/9/2023	ACR Bookkeeping/ACR Statutory Reporting	Meeting with A&M to discuss status of FTX foreign entities compliance. EY Attendees: C. MacLean, D. Hammon, N. Hernandez Other Attendees: M. van den Belt (A&M), D. Johnston (A&M)	0.50	683.00	341.50
MacLean,Corrie	Senior	8/9/2023	Non US Tax	Meeting with A&M to discuss status of FTX foreign entities compliance. EY Attendees: C. MacLean, D. Hammon, N. Hernandez Other Attendees: M. van den Belt (A&M), D. Johnston (A&M)	0.50	415.00	207.50
Hammon,David Lane	Manager	8/9/2023	Non US Tax	Meeting with A&M to discuss status of FTX foreign entities compliance. EY Attendees: C. MacLean, D. Hammon, N. Hernandez Other Attendees: M. van den Belt (A&M), D. Johnston (A&M)	0.50	551.00	275.50
Hernandez,Nancy I.	Senior Manager	8/9/2023	ACR Bookkeeping/ACR Statutory Reporting	Meeting with EY Japan to discuss engagement procedures. EY Attendees: C. MacLean, D. Hammon, N. Hernandez, I. Suto, T. Hamano, Y. Nakayama	0.60	683.00	409.80
MacLean,Corrie	Senior	8/9/2023	Non US Tax	Meeting with EY Japan to discuss engagement procedures. EY Attendees: C. MacLean, D. Hammon, N. Hernandez, I. Suto, T. Hamano, Y. Nakayama	0.60	415.00	249.00
Suto,Ichiro	Partner/Principal	8/9/2023	Non US Tax	Meeting with EY Japan to discuss engagement procedures. EY Attendees: C. MacLean, D. Hammon, N. Hernandez, I. Suto, T. Hamano, Y. Nakayama	0.60	866.00	519.60
Hammon,David Lane	Manager	8/9/2023	Non US Tax	Meeting with EY Japan to discuss engagement procedures. EY Attendees: C. MacLean, D. Hammon, N. Hernandez, I. Suto, T. Hamano, Y. Nakayama	0.60	551.00	330.60
Hamano,Taisuke	Senior Manager	8/9/2023	US International Tax	Meeting with EY Japan to discuss engagement procedures. EY Attendees: C. MacLean, D. Hammon, N. Hernandez, I. Suto, T. Hamano, Y. Nakayama	0.60	683.00	409.80
MacLean,Corrie	Senior	8/9/2023	Non US Tax	Meeting with Tricor to discuss engagement procedures for Hong Kong entities. EY Attendees: C. MacLean, D. Hammon, J. Scott, C. Wong Other Attendees: J. Lau (Tricor), C. Lee (Tricor), V. Lai (Tricor)	0.60	415.00	249.00

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Summary of Fees by Professional

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Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Hammon,David Lane	Manager	8/9/2023	Non US Tax	Meeting with Tricor to discuss engagement procedures for Hong Kong entities. EY Attendees: C. MacLean, D. Hammon, J. Scott, C. Wong Other Attendees: J. Lau (Tricor), C. Lee (Tricor), V. Lai (Tricor)	0.60	551.00	330.60
Scott,James	Client Serving Contractor JS	8/9/2023	US Income Tax	Meeting with Tricor to discuss engagement procedures for Hong Kong entities. EY Attendees: C. MacLean, D. Hammon, J. Scott, C. Wong Other Attendees: J. Lau (Tricor), C. Lee (Tricor), V. Lai (Tricor)	0.60	600.00	360.00
Wong,Charlotte	Senior Manager	8/9/2023	Non US Tax	Meeting with Tricor to discuss engagement procedures for Hong Kong entities. EY Attendees: C. MacLean, D. Hammon, J. Scott, C. Wong Other Attendees: J. Lau (Tricor), C. Lee (Tricor), V. Lai (Tricor)	0.60	683.00	409.80
Karan,Anna Suncheuri	Staff	8/9/2023	US International Tax	International tax compliance status EY Attendees: A. Karan, A. Glattstein, A. Braun, D. Ortiz, D. Bailey, L. Lovelace, M. Zhuo, R. Yang	0.50	236.00	118.00
Ortiz,Daniella	Staff	8/9/2023	Tax Advisory	Progress status	0.50	236.00	118.00
Zhuo,Melody	Staff	8/9/2023	Tax Advisory	International tax compliance status EY Attendees: A. Karan, A. Glattstein, A. Braun, D. Ortiz, D. Bailey, L. Lovelace, M. Zhuo, R. Yang	0.50	236.00	118.00
Glattstein,Arielle	Senior	8/9/2023	Tax Advisory	International tax compliance status EY Attendees: A. Karan, A. Glattstein, A. Braun, D. Ortiz, D. Bailey, L. Lovelace, M. Zhuo, R. Yang	0.50	415.00	207.50
Braun,Avi	Staff	8/9/2023	Non US Tax	International tax compliance status EY Attendees: A. Karan, A. Glattstein, A. Braun, D. Ortiz, D. Bailey, L. Lovelace, M. Zhuo, R. Yang	0.50	236.00	118.00
Lovelace,Lauren	Partner/Principal	8/9/2023	US International Tax	International tax compliance status EY Attendees: A. Karan, A. Glattstein, A. Braun, D. Ortiz, D. Bailey, L. Lovelace, M. Zhuo, R. Yang	0.50	866.00	433.00
Yang,Rachel Sim	Senior Manager	8/9/2023	US International Tax	International tax compliance status EY Attendees: A. Karan, A. Glattstein, A. Braun, D. Ortiz, D. Bailey, L. Lovelace, M. Zhuo, R. Yang	0.50	683.00	341.50
Bailey,Doug	Partner/Principal	8/9/2023	US International Tax	International tax compliance status EY Attendees: A. Karan, A. Glattstein, A. Braun, D. Ortiz, D. Bailey, L. Lovelace, M. Zhuo, R. Yang	0.50	866.00	433.00
Karan,Anna Suncheuri	Staff	8/9/2023	US International Tax	Call with one source income tax (tax software used for efilng) to trouble shoot efilng errors.	0.50	236.00	118.00
Ortiz,Daniella	Staff	8/9/2023	Tax Advisory	Returns	2.00	236.00	472.00
Zhuo,Melody	Staff	8/9/2023	Tax Advisory	International Tax Compliance - made updates to two 5471 returns	2.10	236.00	495.60
Zhuo,Melody	Staff	8/9/2023	Tax Advisory	International Tax Compliance - work with technology team to set up foreign reporting streamline process	2.00	236.00	472.00
Zhuo,Melody	Staff	8/9/2023	Tax Advisory	International Tax Compliance - revised two 5471 returns	3.00	236.00	708.00
Yang,Rachel Sim	Senior Manager	8/9/2023	Information Reporting	Review of Paper Bird foreign forms and walk through with the staff on comments	3.50	683.00	2,390.50
Yang,Rachel Sim	Senior Manager	8/9/2023	Information Reporting	Review of Paper Bird foreign forms and walk through with the staff on comments	3.50	683.00	2,390.50
Yang,Rachel Sim	Senior Manager	8/9/2023	Information Reporting	Review of Paper Bird foreign forms and walk through with the staff on comments	3.00	683.00	2,049.00
Figueroa,Carolina S	Senior	8/9/2023	Transfer Pricing	Edited transfer pricing documentation based on the review of existing agreements.	3.90	415.00	1,618.50
Figueroa,Carolina S	Senior	8/9/2023	Transfer Pricing	Continued edit of transfer pricing documentation based on the review of existing agreements.	0.90	415.00	373.50
Brzozowski,John Charles	Senior	8/9/2023	Transfer Pricing	Teams meeting to discuss overall status, review of the TP report	2.00	415.00	830.00
Haq,Shafay	Senior	8/9/2023	Technology	Testing duplicates and finding transactions for known Crypto wallets that are taxable for client delivery	3.00	415.00	1,245.00
Haq,Shafay	Senior	8/9/2023	Technology	Testing Output log of tax Calculation to be able to determine if final numbers are ready for client delivery	3.00	415.00	1,245.00
Haq,Shafay	Senior	8/9/2023	Technology	Testing tax calc numbers based on new info for tables in scope for tax calc client delivery	1.00	415.00	415.00
Mosdzin,Dennis	Senior Manager	8/9/2023	ACR Bookkeeping/ACR Statutory Reporting	Internal Call to discuss the clients feedback and the next steps for the preparation of the financial statements 2021	0.20	683.00	136.60
Mosdzin,Dennis	Senior Manager	8/9/2023	ACR Bookkeeping/ACR Statutory Reporting	Sharing the status update and information from the client regarding the preparing of the financial statements 2021 with the other EY Germany Teams Direct Tax and Indirect Tax via E-Mail.	0.20	683.00	136.60
Mosdzin,Dennis	Senior Manager	8/9/2023	ACR Bookkeeping/ACR Statutory Reporting	Looking up the information in DATEV for the call with the client J. Bavaud (FTX Trading GmbH) for the preparation of the financial statements 2021, especially bank account Sparkasse Hannover	0.50	683.00	341.50

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Bailey,Doug	Partner/Principal	8/9/2023	Tax Advisory	Incorporate additional comments received from various sources to the draft section 9100 relief request.	2.80	866.00	2,424.80
Huang,Fei Yu	Senior	8/9/2023	US Income Tax	Client provided new financials, updated suite with new year end	1.80	415.00	747.00
French,Jake	Senior	8/9/2023	Tax Advisory	Tax Matter Form Automation Process to populate forms Build	3.50	415.00	1,452.50
French,Jake	Senior	8/9/2023	Tax Advisory	Tax Matter Form Automation Process to populate forms Production	1.90	415.00	788.50
Bost,Anne	Managing Director	8/9/2023	Transfer Pricing	Begin to review analysis for transaction 2 for 2022 transfer pricing documentation	0.40	814.00	325.60
Bost,Anne	Managing Director	8/9/2023	Transfer Pricing	Read and respond to various emails	0.70	814.00	569.80
Bost,Anne	Managing Director	8/9/2023	Transfer Pricing	Begin to review analysis for transaction 3 for 2022 transfer pricing documentation	2.10	814.00	1,709.40
Bost,Anne	Managing Director	8/9/2023	Transfer Pricing	Begin to review analysis for transaction 5 for 2022 transfer pricing documentation	1.30	814.00	1,058.20
Glattstein,Arielle	Senior	8/9/2023	Tax Advisory	International filing prep	2.00	415.00	830.00
Glattstein,Arielle	Senior	8/9/2023	Tax Advisory	1128 call and prep	1.50	415.00	622.50
Geisler,Arthur	Staff	8/9/2023	ACR Bookkeeping/ACR Statutory Reporting	Booking Q2 2023 Switzerland	3.90	236.00	920.40
Short,Victoria	Manager	8/9/2023	Payroll Tax	Employment contract review to build matrix for employment compensation detail	3.90	551.00	2,148.90
Short,Victoria	Manager	8/9/2023	Payroll Tax	Correspondence review on outstanding employment tax account items	2.10	551.00	1,157.10
Braun,Avi	Staff	8/9/2023	Non US Tax	Compiling returns - FTX Compliance	3.00	236.00	708.00
Braun,Avi	Staff	8/9/2023	Non US Tax	Reviewing forms prepared earlier in the day	3.50	236.00	826.00
Tong,Chia-Hui	Senior Manager	8/9/2023	Project Management Office Transition	Review updated next steps in activity tracker milestones	0.80	683.00	546.40
Tong,Chia-Hui	Senior Manager	8/9/2023	Project Management Office Transition	Review fee application	0.70	683.00	478.10
Ancona,Christopher	Senior	8/9/2023	Project Management Office Transition	Updates to FTX meeting app for Meetings not Scribed Report	1.40	415.00	581.00
Ancona,Christopher	Senior	8/9/2023	Project Management Office Transition	Correspondence with tax workstreams regarding follow up items after call with Jen Chan (FTX)	0.70	415.00	290.50
Ancona,Christopher	Senior	8/9/2023	Project Management Office Transition	Updates to the Internal Revenue Service IDR response tracker pending latest status of open items	0.90	415.00	373.50
Ancona,Christopher	Senior	8/9/2023	Project Management Office Transition	Preparing materials and revisions to the agenda ahead of call with FTX executive committee	1.80	415.00	747.00
McComber,Donna	National Partner/Principal	8/9/2023	Transfer Pricing	Respond to comments in revisions made to draft transfer pricing documentation	3.20	1,040.00	3,328.00
Di Stefano,Julia	Senior	8/9/2023	Transfer Pricing	Edited transfer pricing documentation according to recent findings	3.80	415.00	1,577.00
Di Stefano,Julia	Senior	8/9/2023	Transfer Pricing	Addressed team's questions on pending items	0.70	415.00	290.50
Di Stefano,Julia	Senior	8/9/2023	Transfer Pricing	Reviewed and adjusted redactions to ensure readability and accuracy	2.60	415.00	1,079.00
Castillo,Irvn Giovanni	Staff	8/9/2023	US State and Local Tax	Updated corporate tax notice tracker with comments from conversation with Louisiana agent.	0.20	236.00	47.20
Berman,Jake	Senior Manager	8/9/2023	US Income Tax	Sending emails regarding 2022 tax return status	0.80	683.00	546.40
Berman,Jake	Senior Manager	8/9/2023	US Income Tax	Review of 2022 tax returns	1.20	683.00	819.60
DeVincenzo,Jennie	Managing Director	8/9/2023	Payroll Tax	Reviewing information requests due in August for employment tax audits	0.30	814.00	244.20
Wrenn,Kaitlin Doyle	Senior Manager	8/9/2023	Payroll Tax	Email correspondences with Ledger team on follow up questions to Federal Employment Tax Auditor request	1.40	683.00	956.20
Wrenn,Kaitlin Doyle	Senior Manager	8/9/2023	Payroll Tax	Research on taxability of requested reimbursements	0.80	683.00	546.40
Wrenn,Kaitlin Doyle	Senior Manager	8/9/2023	Payroll Tax	Updates to federal employment tax audit tracker on weekly communications	1.50	683.00	1,024.50
Wrenn,Kaitlin Doyle	Senior Manager	8/9/2023	Payroll Tax	Preliminary review of Ledger payroll files provided to date	1.70	683.00	1,161.10
Wrenn,Kaitlin Doyle	Senior Manager	8/9/2023	Payroll Tax	Updates to weekly PMO deck and bi-weekly status call updates	0.70	683.00	478.10
Lowery,Kristie L	National Partner/Principal	8/9/2023	Payroll Tax	Review of research on taxability of requested reimbursements prepared by Kaitlin Wrenn	0.20	1,040.00	208.00
Wong,Maddie	Staff	8/9/2023	US Income Tax	Updating priority one returns for Tom's comments	2.70	236.00	637.20
Wong,Maddie	Staff	8/9/2023	US Income Tax	Adding footnotes for bonus depreciation to returns.	0.30	236.00	70.80
Gibson,Mitch	Senior	8/9/2023	Transfer Pricing	Researching the value of FTX assets for analysis of loans for TP doc.	1.80	415.00	747.00
Billings,Phoebe	Manager	8/9/2023	Transfer Pricing	Final formatting updates to transfer pricing documentation report	0.50	551.00	275.50
Huang,Ricki	Senior	8/9/2023	US Income Tax	Input the PY financials into the tax software for all entities for return preparation	2.40	415.00	996.00
Huang,Ricki	Senior	8/9/2023	US Income Tax	Capture the other increase and decrease of B/S items in the tax software for the return completeness	2.40	415.00	996.00

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Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Zhang,Shannon	Staff	8/9/2023	US Income Tax	Continue to update Feeder fund workbook	2.60	236.00	613.60
Knüwer,Stephanie	Senior Manager	8/9/2023	Non US Tax	Review of status quo and next steps regarding preparation of VAT-Return 2021.	0.30	683.00	204.90
Katikireddi,Teja Sreenivas	Senior	8/9/2023	Technology	Create tables and load pricing data to Fusion	0.90	415.00	373.50
Katikireddi,Teja Sreenivas	Senior	8/9/2023	Technology	FTX Pricing - New Module to pull daily pricing	3.10	415.00	1,286.50
Nguyen,Thinh	Staff	8/9/2023	ACR Bookkeeping/ACR Statutory Reporting	Archive the June invoice for the administrative fine procedure in accordance with Article 335 of the HGB on date Unternbmien Online	0.10	236.00	23.60
Nguyen,Thinh	Staff	8/9/2023	ACR Bookkeeping/ACR Statutory Reporting	Discussion month bookkeeping with Dennis and yuan	0.20	236.00	47.20
Shabanaj,Vlora	Manager	8/9/2023	Non US Tax	Disc S. Knüwer regarding status quo, next steps regarding preparation of tax returns 2021	0.30	551.00	165.30
Bieganski,Walter	Client Serving Contractor WB	8/9/2023	US State and Local Tax	Review of tax year end change request for state tax implications	0.30	200.00	60.00
Huang,Yuan	Staff	8/9/2023	ACR Bookkeeping/ACR Statutory Reporting	Internal Meeting with Dennis to discuss about Financial statements 2021	0.20	236.00	47.20
Haas,Zach	Senior Manager	8/9/2023	US Income Tax	Ledger Prime workpaper review for Ledger Prime LLC taxable income	0.50	683.00	341.50
Bote,Justin	Senior	8/9/2023	US Income Tax	Clifton Bay - Workbook Review / Updates - 8.9	3.00	415.00	1,245.00
Gorman,Doug A	Manager	8/9/2023	Technology	Analyze FTX entity trading data to find relevant trades within data of Hbus exchange to support calculation of 2022 profit & loss for FTX entity crypto activity	3.60	551.00	1,983.60
Gorman,Doug A	Manager	8/9/2023	Technology	Analyze FTX entity trading data to find relevant trades within data of Coinone exchange to support calculation of 2022 profit & loss for FTX entity crypto activity	3.60	551.00	1,983.60
Gorman,Doug A	Manager	8/9/2023	Technology	Analyze FTX entity trading data to find relevant trades within data of Zbg exchange to support calculation of 2022 profit & loss for FTX entity crypto activity	3.60	551.00	1,983.60
Gorman,Doug A	Manager	8/9/2023	Technology	Analyze FTX entity trading data to find relevant trades within data of Crypton exchange to support calculation of 2022 profit & loss for FTX entity crypto activity	1.20	551.00	661.20
Short,Victoria	Manager	8/10/2023	Payroll Tax	EY call with RLKS on Employment tax items in process EY Attendees: K. Wrenn, J. DeVincenzo, K. Lowery, V. Short Other Attendees: K. Schultea (RLKS), Leticia Barrios (RLKS), Felicia Buenrostro (RLKS)	0.40	551.00	220.40
DeVincenzo,Jennie	Managing Director	8/10/2023	Payroll Tax	EY call with RLKS on Employment tax items in process EY Attendees: K. Wrenn, J. DeVincenzo, K. Lowery, V. Short Other Attendees: K. Schultea (RLKS), Leticia Barrios (RLKS), Felicia Buenrostro (RLKS)	0.40	814.00	325.60
Wrenn,Kaitlin Doyle	Senior Manager	8/10/2023	Payroll Tax	EY call with RLKS on Employment tax items in process EY Attendees: K. Wrenn, J. DeVincenzo, K. Lowery, V. Short Other Attendees: K. Schultea (RLKS), Leticia Barrios (RLKS), Felicia Buenrostro (RLKS)	0.40	683.00	273.20
Lowery,Kristie L	National Partner/Principal	8/10/2023	Payroll Tax	EY call with RLKS on Employment tax items in process EY Attendees: K. Wrenn, J. DeVincenzo, K. Lowery, V. Short Other Attendees: K. Schultea (RLKS), Leticia Barrios (RLKS), Felicia Buenrostro (RLKS)	0.40	1,040.00	416.00
Staromiejska,Kinga	Senior Manager	8/10/2023	Non US Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: B. Mistler, C. Tong, C. Ancona, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Staromiejska, L. Lovelace, M. Borts, N. Hernandez, T. Knoeller, T. Shea, Z. Haas, A. Bost, W. Bieganski	0.50	683.00	341.50
Knoeller,Thomas J.	Client Serving Contractor TJK	8/10/2023	Non US Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: B. Mistler, C. Tong, C. Ancona, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Staromiejska, L. Lovelace, M. Borts, N. Hernandez, T. Knoeller, T. Shea, Z. Haas, A. Bost, W. Bieganski	0.50	430.00	215.00

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Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period August 2023 through August 31, 2023

Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Shea JR,Thomas M	Partner/Principal	8/10/2023	US Income Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: B. Mistler, C. Tong, C. Ancona, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Staromiejska, L. Lovelace, M. Borts, N. Hernandez, T. Knoeller, T. Shea, Z. Haas, A. Bost, W. Bieganski	0.50	866.00	433.00
Borts,Michael	Managing Director	8/10/2023	ACR Bookkeeping/ACR Statutory Reporting	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: B. Mistler, C. Tong, C. Ancona, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Staromiejska, L. Lovelace, M. Borts, N. Hernandez, T. Knoeller, T. Shea, Z. Haas, A. Bost, W. Bieganski	0.50	814.00	407.00
Hernandez,Nancy I.	Senior Manager	8/10/2023	ACR Bookkeeping/ACR Statutory Reporting	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: B. Mistler, C. Tong, C. Ancona, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Staromiejska, L. Lovelace, M. Borts, N. Hernandez, T. Knoeller, T. Shea, Z. Haas, A. Bost, W. Bieganski	0.50	683.00	341.50
Bost,Anne	Managing Director	8/10/2023	Transfer Pricing	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: B. Mistler, C. Tong, C. Ancona, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Staromiejska, L. Lovelace, M. Borts, N. Hernandez, T. Knoeller, T. Shea, Z. Haas, A. Bost, W. Bieganski	0.50	814.00	407.00
Mistler,Brian M	Manager	8/10/2023	US Income Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: B. Mistler, C. Tong, C. Ancona, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Staromiejska, L. Lovelace, M. Borts, N. Hernandez, T. Knoeller, T. Shea, Z. Haas, A. Bost, W. Bieganski	0.50	551.00	275.50
Tong,Chia-Hui	Senior Manager	8/10/2023	Project Management Office Transition	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: B. Mistler, C. Tong, C. Ancona, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Staromiejska, L. Lovelace, M. Borts, N. Hernandez, T. Knoeller, T. Shea, Z. Haas, A. Bost, W. Bieganski	0.50	683.00	341.50
Ancona,Christopher	Senior	8/10/2023	Project Management Office Transition	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: B. Mistler, C. Tong, C. Ancona, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Staromiejska, L. Lovelace, M. Borts, N. Hernandez, T. Knoeller, T. Shea, Z. Haas, A. Bost, W. Bieganski	0.50	415.00	207.50

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Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period August 2023 through August 31, 2023

Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Katsnelson,David	Senior Manager	8/10/2023	Transfer Pricing	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: B. Mistler, C. Tong, C. Ancona, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Staromiejska, L. Lovelace, M. Borts, N. Hernandez, T. Knoeller, T. Shea, Z. Haas, A. Bost, W. Bieganski	0.50	683.00	341.50
Hall,Emily Melissa	Senior	8/10/2023	US State and Local Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: B. Mistler, C. Tong, C. Ancona, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Staromiejska, L. Lovelace, M. Borts, N. Hernandez, T. Knoeller, T. Shea, Z. Haas, A. Bost, W. Bieganski	0.50	415.00	207.50
Choudary,Hira	Staff	8/10/2023	Project Management Office Transition	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: B. Mistler, C. Tong, C. Ancona, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Staromiejska, L. Lovelace, M. Borts, N. Hernandez, T. Knoeller, T. Shea, Z. Haas, A. Bost, W. Bieganski	0.50	236.00	118.00
Berman,Jake	Senior Manager	8/10/2023	US Income Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: B. Mistler, C. Tong, C. Ancona, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Staromiejska, L. Lovelace, M. Borts, N. Hernandez, T. Knoeller, T. Shea, Z. Haas, A. Bost, W. Bieganski	0.50	683.00	341.50
Wrenn,Kaitlin Doyle	Senior Manager	8/10/2023	Payroll Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: B. Mistler, C. Tong, C. Ancona, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Staromiejska, L. Lovelace, M. Borts, N. Hernandez, T. Knoeller, T. Shea, Z. Haas, A. Bost, W. Bieganski	0.50	683.00	341.50
Bieganski,Walter	Client Serving Contractor WB	8/10/2023	US State and Local Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: B. Mistler, C. Tong, C. Ancona, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Staromiejska, L. Lovelace, M. Borts, N. Hernandez, T. Knoeller, T. Shea, Z. Haas, A. Bost, W. Bieganski	0.50	200.00	100.00
Haas,Zach	Senior Manager	8/10/2023	US Income Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: B. Mistler, C. Tong, C. Ancona, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Staromiejska, L. Lovelace, M. Borts, N. Hernandez, T. Knoeller, T. Shea, Z. Haas, A. Bost, W. Bieganski	0.50	683.00	341.50

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Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period August 2023 through August 31, 2023

Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Hammon,David Lane	Manager	8/10/2023	Non US Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: B. Mistler, C. Tong, C. Ancona, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Staromiejska, L. Lovelace, M. Borts, N. Hernandez, T. Knoeller, T. Shea, Z. Haas, A. Bost, W. Bieganski	0.50	551.00	275.50
Bailey,Doug	Partner/Principal	8/10/2023	US International Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: B. Mistler, C. Tong, C. Ancona, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Staromiejska, L. Lovelace, M. Borts, N. Hernandez, T. Knoeller, T. Shea, Z. Haas, A. Bost, W. Bieganski	0.50	866.00	433.00
Scott,James	Client Serving Contractor JS	8/10/2023	US Income Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: B. Mistler, C. Tong, C. Ancona, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Staromiejska, L. Lovelace, M. Borts, N. Hernandez, T. Knoeller, T. Shea, Z. Haas, A. Bost, W. Bieganski	0.50	600.00	300.00
Healy,John	Senior Manager	8/10/2023	US Income Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: B. Mistler, C. Tong, C. Ancona, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Staromiejska, L. Lovelace, M. Borts, N. Hernandez, T. Knoeller, T. Shea, Z. Haas, A. Bost, W. Bieganski	0.50	683.00	341.50
Borts,Michael	Managing Director	8/10/2023	ACR Bookkeeping/ACR Statutory Reporting	Meeting to discuss FTX tax data with regards to the ACR workstream. EY Attendees: C. Ancona, M. Borts, N. Hernandez	0.20	814.00	162.80
Hernandez,Nancy I.	Senior Manager	8/10/2023	ACR Bookkeeping/ACR Statutory Reporting	Meeting to discuss FTX tax data with regards to the ACR workstream. EY Attendees: C. Ancona, M. Borts, N. Hernandez	0.20	683.00	136.60
Ancona,Christopher	Senior	8/10/2023	Project Management Office Transition	Meeting to discuss FTX tax data with regards to the ACR workstream. EY Attendees: C. Ancona, M. Borts, N. Hernandez	0.20	415.00	83.00
Shea JR,Thomas M	Partner/Principal	8/10/2023	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status and action items. EY Attendees: B. Mistler, C. Ancona, C. Tong, J. Scott, J. Berman, K. Lowery, T. Shea Other Attendees: M. Cilia (FTX) K. Schultea (FTX)	0.30	866.00	259.80
Mistler,Brian M	Manager	8/10/2023	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status and action items. EY Attendees: B. Mistler, C. Ancona, C. Tong, J. Scott, J. Berman, K. Lowery, T. Shea Other Attendees: M. Cilia (FTX) K. Schultea (FTX)	0.30	551.00	165.30
Tong,Chia-Hui	Senior Manager	8/10/2023	Project Management Office Transition	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status and action items. EY Attendees: B. Mistler, C. Ancona, C. Tong, J. Scott, J. Berman, K. Lowery, T. Shea Other Attendees: M. Cilia (FTX) K. Schultea (FTX)	0.30	683.00	204.90
Ancona,Christopher	Senior	8/10/2023	Project Management Office Transition	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status and action items. EY Attendees: B. Mistler, C. Ancona, C. Tong, J. Scott, J. Berman, K. Lowery, T. Shea Other Attendees: M. Cilia (FTX) K. Schultea (FTX)	0.30	415.00	124.50

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For the Period August 2023 through August 31, 2023

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Berman,Jake	Senior Manager	8/10/2023	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status and action items. EY Attendees: B. Mistler, C. Ancona, C. Tong, J. Scott, J. Berman, K. Lowery, T. Shea Other Attendees: M. Cilia (FTX) K. Schultea (FTX)	0.30	683.00	204.90
Lowery,Kristie L	National Partner/Principal	8/10/2023	Payroll Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status and action items. EY Attendees: B. Mistler, C. Ancona, C. Tong, J. Scott, J. Berman, K. Lowery, T. Shea Other Attendees: M. Cilia (FTX) K. Schultea (FTX)	0.30	1,040.00	312.00
Scott,James	Client Serving Contractor JS	8/10/2023	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status and action items. EY Attendees: B. Mistler, C. Ancona, C. Tong, J. Scott, J. Berman, K. Lowery, T. Shea Other Attendees: M. Cilia (FTX) K. Schultea (FTX)	0.30	600.00	180.00
Lovelace,Lauren	Partner/Principal	8/10/2023	US International Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: B. Mistler, C. Tong, C. Ancona, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Staromiejska, L. Lovelace, M. Borts, N. Hernandez, T. Knoeller, T. Shea, Z. Haas, A. Bost, W. Bieganski	0.50	866.00	433.00
MacLean,Corrie	Senior	8/10/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: D. Hammon, C. MacLean	1.00	415.00	415.00
Hammon,David Lane	Manager	8/10/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: D. Hammon, C. MacLean	1.00	551.00	551.00
Karan,Anna Suncheuri	Staff	8/10/2023	US International Tax	Discussing International compliance status EY Attendees: A. Karan, A. Glattstein, A. Braun, D. Ortiz, D. Bailey, M. Zhuo, R. Yang	0.50	236.00	118.00
Zhuo,Melody	Staff	8/10/2023	Tax Advisory	Discussing International compliance status EY Attendees: A. Karan, A. Glattstein, A. Braun, D. Ortiz, D. Bailey, M. Zhuo, R. Yang	0.50	236.00	118.00
Glattstein,Arielle	Senior	8/10/2023	Tax Advisory	Discussing International compliance status EY Attendees: A. Karan, A. Glattstein, A. Braun, D. Ortiz, D. Bailey, M. Zhuo, R. Yang	0.50	415.00	207.50
Braun,Avi	Staff	8/10/2023	Non US Tax	Discussing International compliance status EY Attendees: A. Karan, A. Glattstein, A. Braun, D. Ortiz, D. Bailey, M. Zhuo, R. Yang	0.50	236.00	118.00
Ortiz,Daniella	Staff	8/10/2023	US International Tax	Discussing International compliance status EY Attendees: A. Karan, A. Glattstein, A. Braun, D. Ortiz, D. Bailey, M. Zhuo, R. Yang	0.50	236.00	118.00
Bailey,Doug	Partner/Principal	8/10/2023	US International Tax	Discussing International compliance status EY Attendees: A. Karan, A. Glattstein, A. Braun, D. Ortiz, D. Bailey, M. Zhuo, R. Yang	0.50	866.00	433.00
Yang,Rachel Sim	Senior Manager	8/10/2023	US International Tax	Discussing International compliance status EY Attendees: A. Karan, A. Glattstein, A. Braun, D. Ortiz, D. Bailey, M. Zhuo, R. Yang	0.50	683.00	341.50
Figueroa,Carolina S	Senior	8/10/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: A. Bost, C. Figueroa, D. Katsnelson, D. McComber, G. Stefano, F. Wisniewski-Pena, J. Brzozowski, M. Gibson, O. Hall, P. Billings, P. Reddy	0.30	415.00	124.50
Bost,Anne	Managing Director	8/10/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: A. Bost, C. Figueroa, D. Katsnelson, D. McComber, G. Stefano, F. Wisniewski-Pena, J. Brzozowski, M. Gibson, O. Hall, P. Billings, P. Reddy	0.30	814.00	244.20
Katsnelson,David	Senior Manager	8/10/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: A. Bost, C. Figueroa, D. Katsnelson, D. McComber, G. Stefano, F. Wisniewski-Pena, J. Brzozowski, M. Gibson, O. Hall, P. Billings, P. Reddy	0.30	683.00	204.90
McComber,Donna	National Partner/Principal	8/10/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: A. Bost, C. Figueroa, D. Katsnelson, D. McComber, G. Stefano, F. Wisniewski-Pena, J. Brzozowski, M. Gibson, O. Hall, P. Billings, P. Reddy	0.30	1,040.00	312.00

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Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Di Stefano, Giulia	Senior	8/10/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: A. Bost, C. Figueroa, D. Katsnelson, D. McComber, G. Stefano, F. Wisniewski-Pena, J. Brzozowski, M. Gibson, O. Hall, P. Billings, P. Reddy	0.30	415.00	124.50
Gibson, Mitch	Senior	8/10/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: A. Bost, C. Figueroa, D. Katsnelson, D. McComber, G. Stefano, F. Wisniewski-Pena, J. Brzozowski, M. Gibson, O. Hall, P. Billings, P. Reddy	0.30	415.00	124.50
Billings, Phoebe	Manager	8/10/2023	Transfer Pricing	Daily status call (8/10) on transfer pricing deliverables	0.30	551.00	165.30
Wisniewski-Pena, Fernando	Staff	8/10/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: A. Bost, C. Figueroa, D. Katsnelson, D. McComber, G. Stefano, F. Wisniewski-Pena, J. Brzozowski, M. Gibson, O. Hall, P. Billings, P. Reddy	0.30	236.00	70.80
Brzozowski, John Charles	Senior	8/10/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: A. Bost, C. Figueroa, D. Katsnelson, D. McComber, G. Stefano, F. Wisniewski-Pena, J. Brzozowski, M. Gibson, O. Hall, P. Billings, P. Reddy	0.30	415.00	124.50
Reddy, Pranav	Senior	8/10/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: A. Bost, C. Figueroa, D. Katsnelson, D. McComber, G. Stefano, F. Wisniewski-Pena, J. Brzozowski, M. Gibson, O. Hall, P. Billings, P. Reddy	0.30	415.00	124.50
Hall, Olivia	Staff	8/10/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: A. Bost, C. Figueroa, D. Katsnelson, D. McComber, G. Stefano, F. Wisniewski-Pena, J. Brzozowski, M. Gibson, O. Hall, P. Billings, P. Reddy	0.30	236.00	70.80
Karan, Anna Suncheuri	Staff	8/10/2023	US International Tax	Clearing comments for 5471 for Japan K.K	3.40	236.00	802.40
Karan, Anna Suncheuri	Staff	8/10/2023	US International Tax	Fixing errors on 5471 for non operating entities	1.80	236.00	424.80
Karan, Anna Suncheuri	Staff	8/10/2023	US International Tax	Clearing comments on Goodman Investments filing	1.80	236.00	424.80
Ortiz, Daniella	Staff	8/10/2023	US International Tax	Return	2.50	236.00	590.00
Ortiz, Daniella	Staff	8/10/2023	Tax Advisory	Update workpaper	2.50	236.00	590.00
Zhuo, Melody	Staff	8/10/2023	Tax Advisory	International Tax Compliance - reviewed 8621 returns	2.00	236.00	472.00
Zhuo, Melody	Staff	8/10/2023	Tax Advisory	International Tax Compliance - continued updating two 5471 returns	3.00	236.00	708.00
Zhuo, Melody	Staff	8/10/2023	Tax Advisory	International Tax Compliance - revised two 5471 returns	2.00	236.00	472.00
Yang, Rachel Sim	Senior Manager	8/10/2023	Information Reporting	Review of Paper Bird foreign forms and walk through with the staff on comments	3.00	683.00	2,049.00
Yang, Rachel Sim	Senior Manager	8/10/2023	Information Reporting	Review of Alameda foreign forms and walk through with the staff on comments	3.50	683.00	2,390.50
Yang, Rachel Sim	Senior Manager	8/10/2023	Information Reporting	Review of Alameda foreign forms and walk through with the staff on comments	3.00	683.00	2,049.00
Figueria, Carolina S	Senior	8/10/2023	Transfer Pricing	Continued review of existing agreements and began working on transfer pricing documentation based on the review.	3.90	415.00	1,618.50
Figueria, Carolina S	Senior	8/10/2023	Transfer Pricing	Review of the notes left in the transfer pricing documentation and editing figures within the doc for consistency and accuracy.	2.30	415.00	954.50
Brzozowski, John Charles	Senior	8/10/2023	Transfer Pricing	Teams meeting to discuss overall status of tp doc	1.00	415.00	415.00
Haq, Shafay	Senior	8/10/2023	Technology	Optimized script that assigns cost basis for Client transactions that were deemed as taxable for Client tax return	3.00	415.00	1,245.00
Haq, Shafay	Senior	8/10/2023	Technology	Updated script to fix issues in Base table	3.00	415.00	1,245.00
Haq, Shafay	Senior	8/10/2023	Technology	Updating All tokens that are taxable in scope to run tax calculation on them for client tax return delivery	1.00	415.00	415.00
Mosdzin, Dennis	Senior Manager	8/10/2023	ACR Bookkeeping/ACR Statutory Reporting	Call and Review of Preparing and upload of the accounting data in ERP from prior advisor Mazars to EY for preparing the financial statements 2021 for FTX Trading GmbH	0.50	683.00	341.50
Bailey, Doug	Partner/Principal	8/10/2023	Tax Advisory	Research procedural authorities for section 9100 relief request to ensure request is complete.	3.50	866.00	3,031.00
Shea JR, Thomas M	Partner/Principal	8/10/2023	US Income Tax	Agenda, Prep, Follow-ups for Meeting with M. Cilia, K. Schultea	0.60	866.00	519.60
Shea JR, Thomas M	Partner/Principal	8/10/2023	US Income Tax	Detailed Review of Alameda Research Holdings Inc. 2022 Income Tax Return Filing	0.60	866.00	519.60
Shea JR, Thomas M	Partner/Principal	8/10/2023	US Income Tax	Detailed Review of Blockfolio Holdings, Inc 2022 Income Tax Return Filing	0.60	866.00	519.60
Shea JR, Thomas M	Partner/Principal	8/10/2023	US Income Tax	Detailed Review Blockfolio, Inc. 2022 Income Tax Return Filings	2.10	866.00	1,818.60

Exhibit A

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period August 2023 through August 31, 2023

Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Carver,Cody R.	Senior	8/10/2023	Payroll Tax	Identifying individuals with missing technical tax information, verifying identities and providing corrections. Ensuring FTX entity timely responses to requests.	2.90	415.00	1,203.50
Huang,Fei Yu	Senior	8/10/2023	US Income Tax	Working on suite	2.00	415.00	830.00
Huang,Fei Yu	Senior	8/10/2023	US Income Tax	Use suite to set up K-1 K-3	3.50	415.00	1,452.50
French,Jake	Senior	8/10/2023	Tax Advisory	Tax Matter Form Automation Process to populate forms Updates	0.80	415.00	332.00
Schembacher, Maximilian	Manager	8/10/2023	ACR Bookkeeping/ACR Statutory Reporting	Prepare and upload the accounting data in ERP from prior advisor Mazars to EY for preparing the financial statements 2021 for FTX Trading GmbH	0.50	551.00	275.50
Bost,Anne	Managing Director	8/10/2023	Transfer Pricing	Begin to review analysis for transaction 6 for 2022 transfer pricing documentation	2.20	814.00	1,790.80
Bost,Anne	Managing Director	8/10/2023	Transfer Pricing	Begin to review analysis for transaction 4 for 2022 transfer pricing documentation	0.90	814.00	732.60
Bost,Anne	Managing Director	8/10/2023	Transfer Pricing	Read and respond to emails regarding US software development	1.20	814.00	976.80
Glattstein,Arielle	Senior	8/10/2023	Tax Advisory	1128 prep and updates	1.00	415.00	415.00
Glattstein,Arielle	Senior	8/10/2023	Tax Advisory	International forms prep	3.90	415.00	1,618.50
Glattstein,Arielle	Senior	8/10/2023	Tax Advisory	International forms updates	1.10	415.00	456.50
Short,Victoria	Manager	8/10/2023	Payroll Tax	Correspondence review and meeting notes on employment tax items in process, meeting notes template	2.90	551.00	1,597.90
Short,Victoria	Manager	8/10/2023	Payroll Tax	Employment Tax account review of 4 entities, follow up with state to determine next steps.	1.40	551.00	771.40
Braun,Avi	Staff	8/10/2023	Non US Tax	FTX Compliance - Identifying who the filer is for a specific return	1.30	236.00	306.80
Braun,Avi	Staff	8/10/2023	Non US Tax	Reviewing comments from my manager - FTX Compliance	1.30	236.00	306.80
Braun,Avi	Staff	8/10/2023	Non US Tax	Addressing the comments - FTX Compliance	2.00	236.00	472.00
Braun,Avi	Staff	8/10/2023	Non US Tax	Addressing the comments and reprinting - FTX Compliance	2.90	236.00	684.40
Tong,Chia-Hui	Senior Manager	8/10/2023	Project Management Office Transition	Prepare agenda and talk points for biweekly meeting with M. Cilia and K. Schultea of FTX	0.60	683.00	409.80
Ancona,Christopher	Senior	8/10/2023	Technology	Following up on open items/ email correspondence following call with ACR workstream regarding tax data requirements for tax compliance work	0.60	415.00	249.00
Katsnelson,David	Senior Manager	8/10/2023	Transfer Pricing	Discussion w G. Di Stefano on TP doc responsibility split	0.20	683.00	136.60
Katsnelson,David	Senior Manager	8/10/2023	Transfer Pricing	Review of 2022 US TP Documentation - Loan transactions economic analysis	0.60	683.00	409.80
McComber,Donna	National Partner/Principal	8/10/2023	Transfer Pricing	Review financial data for documenting existing transactions	1.40	1,040.00	1,456.00
Hall,Emily Melissa	Senior	8/10/2023	US State and Local Tax	Conducted state tax research to determine a return position for one of FTX's entities.	1.30	415.00	539.50
Zheng,Eva	Manager	8/10/2023	US State and Local Tax	Reviewed state extension due on 8/15/2023 and provided comments.	0.90	551.00	495.90
Zheng,Eva	Manager	8/10/2023	US State and Local Tax	Attempted to resolve state extension e-file diagnostics in OneSource.	1.80	551.00	991.80
Molnar,Evgeniya	Senior	8/10/2023	US State and Local Tax	Prepared Texas second extension for FTX Entity.	3.20	415.00	1,328.00
Molnar,Evgeniya	Senior	8/10/2023	US State and Local Tax	Qualified the Texas second extension for e-filing in OneSource Tax.	0.40	415.00	166.00
Di Stefano,Julia	Senior	8/10/2023	Transfer Pricing	Redrafted functional analysis	3.20	415.00	1,328.00
Di Stefano,Julia	Senior	8/10/2023	Transfer Pricing	Reviewed risk profiles and economical analysis	3.30	415.00	1,369.50
Choudary,Hira	Staff	8/10/2023	Project Management Office Transition	Day 2: Sent out leads call notes	0.40	236.00	94.40
Castillo,Irvn Giovanni	Staff	8/10/2023	US State and Local Tax	Conversation with California Franchise Tax Board agent to discuss how to obtain refunds reported in state notices for Ft entities.	1.90	236.00	448.40
Castillo,Irvn Giovanni	Staff	8/10/2023	US State and Local Tax	Recorded conversation with California Franchise tax board agent in EY's notice log for review.	0.40	236.00	94.40
Berman,Jake	Senior Manager	8/10/2023	US Income Tax	Re-review of 2022 tax returns	3.90	683.00	2,663.70
Berman,Jake	Senior Manager	8/10/2023	US Income Tax	Reconciling 2022 balance sheets from tax returns to trial balances provided	2.20	683.00	1,502.60
Healy,John	Senior Manager	8/10/2023	IRS Audit Matters	Call with IRS examiner re IRS exams and related prep work	2.20	683.00	1,502.60
Fitzgerald,Kaitlin Rose	Senior	8/10/2023	Payroll Tax	Reviewed additional equity documents sent and updated equity analysis	1.50	415.00	622.50
Wrenn,Kaitlin Doyle	Senior Manager	8/10/2023	Payroll Tax	Preparation for weekly meeting with FTX team on employment tax related open items	1.40	683.00	956.20
Wrenn,Kaitlin Doyle	Senior Manager	8/10/2023	Payroll Tax	Follow up items from weekly FTX team meeting on equity files and other items	0.80	683.00	546.40
Wrenn,Kaitlin Doyle	Senior Manager	8/10/2023	Payroll Tax	Document preparation for federal employment tax audit IDR responsiveness	1.20	683.00	819.60

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Wrenn,Kaitlin Doyle	Senior Manager	8/10/2023	Payroll Tax	Document preparation for employment tax exposure outline and modifications per K Lowery and J DeVincenzo (EY) review	2.80	683.00	1,912.40
Lowery,Kristie L	National Partner/Principal	8/10/2023	Payroll Tax	Review of Internal Revenue Service responsiveness document with respect to Employment tax Information Document Requests and audits for Sullivan and Cromwell attorney - David Hariton. Reviewed two documents (letter and spreadsheet) prepared by Kaitlin Wrenn and made changes.	1.40	1,040.00	1,456.00
Wong,Maddie	Staff	8/10/2023	US Income Tax	Asking OIT about Form 1128	1.00	236.00	236.00
Wong,Maddie	Staff	8/10/2023	US Income Tax	Updating EINs in returns.	0.20	236.00	47.20
Wong,Maddie	Staff	8/10/2023	US Income Tax	Updating consolidated return for Jake's comments	2.10	236.00	495.60
Gibson,Mitch	Senior	8/10/2023	Transfer Pricing	Continued work on loans for TP doc.	2.00	415.00	830.00
Hung,Mo	Manager	8/10/2023	US Income Tax	Review Ledger Prime Feeder Aggregate workpaper	3.90	551.00	2,148.90
Hung,Mo	Manager	8/10/2023	US Income Tax	Continue to review Ledger Prime Feeder Aggregate workpaper	1.70	551.00	936.70
Billings,Phoebe	Manager	8/10/2023	Transfer Pricing	Updating the Asia pacific Trading benchmarking set - reviewing comparable comps	2.00	551.00	1,102.00
Huang,Ricki	Senior	8/10/2023	US Income Tax	Discuss with the team for CY tax treatments around the other increase and decrease items for return completeness	3.00	415.00	1,245.00
Huang,Ricki	Senior	8/10/2023	US Income Tax	Update the return for the other increase and decrease items and accrued items	2.00	415.00	830.00
Katikireddi,Teja Sreenivas	Senior	8/10/2023	Technology	Create new tables and reload pricing data to Fusion	2.90	415.00	1,203.50
Katikireddi,Teja Sreenivas	Senior	8/10/2023	Technology	Load Forex pricing data to new tables	1.10	415.00	456.50
Bieganski,Walter	Client Serving Contractor WB	8/10/2023	US State and Local Tax	Further review of tax year end change request for state tax implications	0.50	200.00	100.00
Haas,Zach	Senior Manager	8/10/2023	US Income Tax	Clifton Bay workpaper review, year change	1.50	683.00	1,024.50
Bote,Justin	Senior	8/10/2023	US Income Tax	Clifton Bay - Workbook Review / Updates - 8.10	0.50	415.00	207.50
Gorman,Doug A	Manager	8/10/2023	Technology	Analyze FTX entity trading data to find relevant trades within data of Bitsos exchange to support calculation of 2022 profit & loss for FTX entity crypto activity	3.60	551.00	1,983.60
Gorman,Doug A	Manager	8/10/2023	Technology	Analyze FTX entity trading data to find relevant trades within data of Btcbox exchange to support calculation of 2022 profit & loss for FTX entity crypto activity	3.60	551.00	1,983.60
Gorman,Doug A	Manager	8/10/2023	Technology	Analyze FTX entity trading data to find relevant trades within data of Korbit exchange to support calculation of 2022 profit & loss for FTX entity crypto activity	3.60	551.00	1,983.60
Gorman,Doug A	Manager	8/10/2023	Technology	Analyze FTX entity trading data to find relevant trades within data of Ibit exchange to support calculation of 2022 profit & loss for FTX entity crypto activity	3.60	551.00	1,983.60
Gorman,Doug A	Manager	8/10/2023	Technology	Analyze FTX entity trading data to find relevant trades within data of Fisco exchange to support calculation of 2022 profit & loss for FTX entity crypto activity	1.60	551.00	881.60
Bost,Anne	Managing Director	8/11/2023	Transfer Pricing	Meeting to discuss new benchmarking set for trading services. EY Attendees: D. Katsnelson, D. McComber, G. Stefano, P. Billings, A. Bost	0.20	814.00	162.80
Katsnelson,David	Senior Manager	8/11/2023	Transfer Pricing	Meeting to discuss new benchmarking set for trading services. EY Attendees: D. Katsnelson, D. McComber, G. Stefano, P. Billings, A. Bost	0.20	683.00	136.60
McComber,Donna	National Partner/Principal	8/11/2023	Transfer Pricing	Meeting to discuss new benchmarking set for trading services. EY Attendees: D. Katsnelson, D. McComber, G. Stefano, P. Billings, A. Bost	0.20	1,040.00	208.00
Di Stefano,Julia	Senior	8/11/2023	Transfer Pricing	Meeting to discuss new benchmarking set for trading services. EY Attendees: D. Katsnelson, D. McComber, G. Stefano, P. Billings, A. Bost	0.20	415.00	83.00
Billings,Phoebe	Manager	8/11/2023	Transfer Pricing	Daily status call (8/11) on transfer pricing deliverables	0.20	551.00	110.20
DeVincenzo,Jennie	Managing Director	8/11/2023	Payroll Tax	Meeting with Kathryn Schultea (FTX) on open items for J. Chan and other equity plan documentation. EY Attendees: J. DeVincenzo, K. Wrenn, K. Fitzgerald, K. Lowery, R. Walker Other Attendees: K. Schultea (FTX)	0.40	814.00	325.60
Fitzgerald,Kaitlin Rose	Senior	8/11/2023	Payroll Tax	Meeting with Kathryn Schultea (FTX) on open items for J. Chan and other equity plan documentation. EY Attendees: J. DeVincenzo, K. Wrenn, K. Fitzgerald, K. Lowery, R. Walker Other Attendees: K. Schultea (FTX)	0.40	415.00	166.00
Wrenn,Kaitlin Doyle	Senior Manager	8/11/2023	Payroll Tax	Meeting with Kathryn Schultea (FTX) on open items for J. Chan and other equity plan documentation. EY Attendees: J. DeVincenzo, K. Wrenn, K. Fitzgerald, K. Lowery, R. Walker Other Attendees: K. Schultea (FTX)	0.40	683.00	273.20

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Summary of Fees by Professional

For the Period August 2023 through August 31, 2023

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Lowery,Kristie L	National Partner/Principal	8/11/2023	Payroll Tax	Meeting with Kathryn Schultea (FTX) on open items for J. Chan and other equity plan documentation. EY Attendees: J. DeVincenzo, K. Wrenn, K. Fitzgerald, K. Lowery, R. Walker Other Attendees: K. Schultea (FTX)	0.40	1,040.00	416.00
Walker,Rachael Leigh Braswell	Partner/Principal	8/11/2023	Payroll Tax	Meeting with Kathryn Schultea (FTX) on open items for J. Chan and other equity plan documentation. EY Attendees: J. DeVincenzo, K. Wrenn, K. Fitzgerald, K. Lowery, R. Walker Other Attendees: K. Schultea (FTX)	0.40	866.00	346.40
DeVincenzo,Jennie	Managing Director	8/11/2023	Payroll Tax	Meeting internally to discuss the Equity plan documentation and payroll comparison. EY Attendees: K. Wrenn, J. DeVincenzo, K. Lowery	0.40	814.00	325.60
Wrenn,Kaitlin Doyle	Senior Manager	8/11/2023	Payroll Tax	Meeting internally to discuss the Equity plan documentation and payroll comparison. EY Attendees: K. Wrenn, J. DeVincenzo, K. Lowery	0.40	683.00	273.20
Lowery,Kristie L	National Partner/Principal	8/11/2023	Payroll Tax	Meeting internally to discuss the Equity plan documentation and payroll comparison. EY Attendees: K. Wrenn, J. DeVincenzo, K. Lowery	0.40	1,040.00	416.00
Short,Victoria	Manager	8/11/2023	Payroll Tax	Internal meeting on employment tax account status and power of attorney forms EY Attendees: V. Short, K. Wrenn	0.50	551.00	275.50
Wrenn,Kaitlin Doyle	Senior Manager	8/11/2023	Payroll Tax	Internal meeting on employment tax account status and power of attorney forms EY Attendees: V. Short, K. Wrenn	0.50	683.00	341.50
Staromiejska,Kinga	Senior Manager	8/11/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: D. Hammon, K. Staromiejska, T. Knoeller, C. MacLean	0.50	683.00	341.50
Knoeller,Thomas J.	Client Serving Contractor TJK	8/11/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: D. Hammon, K. Staromiejska, T. Knoeller, C. MacLean	0.50	430.00	215.00
MacLean,Corrie	Senior	8/11/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: D. Hammon, K. Staromiejska, T. Knoeller, C. MacLean	0.50	415.00	207.50
Hammon,David Lane	Manager	8/11/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: D. Hammon, K. Staromiejska, T. Knoeller, C. MacLean	0.50	551.00	275.50
MacLean,Corrie	Senior	8/11/2023	Non US Tax	Meeting with ACM to discuss status and questions regarding the engagement procedures. EY Attendees: C. MacLean, D. Hammon Other Attendees: A. Faerber (ACM)	0.40	415.00	166.00
Hammon,David Lane	Manager	8/11/2023	Non US Tax	Meeting with ACM to discuss status and questions regarding the engagement procedures. EY Attendees: C. MacLean, D. Hammon Other Attendees: A. Faerber (ACM)	0.40	551.00	220.40
Staromiejska,Kinga	Senior Manager	8/11/2023	Non US Tax	Weekly recap and upcoming items for next week concerning the Non-US workstream. EY Attendees: C. MacLean, D. Hammon, K. Staromiejska	0.50	683.00	341.50
MacLean,Corrie	Senior	8/11/2023	Non US Tax	Weekly recap and upcoming items for next week concerning the Non-US workstream. EY Attendees: C. MacLean, D. Hammon, K. Staromiejska	0.50	415.00	207.50
Hammon,David Lane	Manager	8/11/2023	Non US Tax	Weekly recap and upcoming items for next week concerning the Non-US workstream. EY Attendees: C. MacLean, D. Hammon, K. Staromiejska	0.50	551.00	275.50
Karan,Anna Suncheuri	Staff	8/11/2023	US International Tax	Discussing international compliance status EY Attendees: A. Karan, A. Glattstein, M. Zhuo, R. Yang, A. Braun, D. Ortiz	0.20	236.00	47.20
Zhuo,Melody	Staff	8/11/2023	Tax Advisory	Discussing international compliance status EY Attendees: A. Karan, A. Glattstein, M. Zhuo, R. Yang, A. Braun, D. Ortiz	0.20	236.00	47.20
Glattstein,Arielle	Senior	8/11/2023	Tax Advisory	Discussing international compliance status EY Attendees: A. Karan, A. Glattstein, M. Zhuo, R. Yang, A. Braun, D. Ortiz	0.20	415.00	83.00
Braun,Avi	Staff	8/11/2023	Non US Tax	Discussing international compliance status EY Attendees: A. Karan, A. Glattstein, M. Zhuo, R. Yang, A. Braun, D. Ortiz	0.20	236.00	47.20

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Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Yang,Rachel Sim	Senior Manager	8/11/2023	US International Tax	Discussing international compliance status EY Attendees: A. Karan, A. Glattstein, M. Zhuo, R. Yang, A. Braun, D. Ortiz	0.20	683.00	136.60
Ortiz,Daniella	Staff	8/11/2023	US International Tax	Discussing international compliance status EY Attendees: A. Karan, A. Glattstein, M. Zhuo, R. Yang, A. Braun, D. Ortiz	0.20	236.00	47.20
Borts,Michael	Managing Director	8/11/2023	ACR Bookkeeping/ACR Statutory Reporting	Review of open items with Germany and Switzerland teams to review open items and determine next steps to finalize bookkeeping	1.00	814.00	814.00
Hernandez,Nancy I.	Senior Manager	8/11/2023	ACR Bookkeeping/ACR Statutory Reporting	Review of open items with Germany and Switzerland teams to review open items and determine next steps to finalize bookkeeping	1.00	683.00	683.00
Karan,Anna Suncheuri	Staff	8/11/2023	US International Tax	Clearing comments on 5471 filings	0.60	236.00	141.60
Karan,Anna Suncheuri	Staff	8/11/2023	US International Tax	On the phone with one source income tax to resolve issues regarding how the locators are set up and ensuring all the international entities are included within the domestic filer.	2.90	236.00	684.40
Ortiz,Daniella	Staff	8/11/2023	US International Tax	Return progress	3.90	236.00	920.40
Ortiz,Daniella	Staff	8/11/2023	US International Tax	5471s	2.60	236.00	613.60
Zhuo,Melody	Staff	8/11/2023	Tax Advisory	International Tax Compliance - made updates to two 5471 returns	1.80	236.00	424.80
Zhuo,Melody	Staff	8/11/2023	Tax Advisory	International Tax Compliance - package 8621 returns for filing	2.00	236.00	472.00
Zhuo,Melody	Staff	8/11/2023	Tax Advisory	International Tax Compliance - cleared validation errors for three 5471 returns	2.00	236.00	472.00
Yang,Rachel Sim	Senior Manager	8/11/2023	Information Reporting	Review of Alameda foreign forms and walk through with the staff on comments	2.00	683.00	1,366.00
Yang,Rachel Sim	Senior Manager	8/11/2023	Information Reporting	Review of Alameda foreign forms and walk through with the staff on comments	3.00	683.00	2,049.00
Yang,Rachel Sim	Senior Manager	8/11/2023	Information Reporting	Review of Alameda foreign forms and walk through with the staff on comments	3.00	683.00	2,049.00
He,Ileana	Senior	8/11/2023	US International Tax	GILTI ??	0.90	415.00	373.50
Brzozowski,John Charles	Senior	8/11/2023	Transfer Pricing	Teams meeting to discuss overall status of tp doc project	1.00	415.00	415.00
Haq,Shafay	Senior	8/11/2023	Technology	Ingesting table to price assets traded for tax calculation	3.00	415.00	1,245.00
Haq,Shafay	Senior	8/11/2023	Technology	Mapping Asset names to the type of coin to be able to isolate and calculate taxes on derivatives crypto and stocks separately	3.00	415.00	1,245.00
Haq,Shafay	Senior	8/11/2023	Technology	Re running and optimizing code for generating coin mapping categories.	2.00	415.00	830.00
Mosdzin,Dennis	Senior Manager	8/11/2023	ACR Bookkeeping/ACR Statutory Reporting	Review of Accounting package with account sheets and transaction overview requested by the client out of the DATEV system (ERP) because the client had no access. Preparing E-Mail for EY US and the client including internal communication to the other service lines.	1.00	683.00	683.00
Bailey,Doug	Partner/Principal	8/11/2023	Tax Advisory	Additional research and analysis of procedural requirements for section 9100 relief request	3.90	866.00	3,377.40
Shea JR,Thomas M	Partner/Principal	8/11/2023	US Income Tax	Review of FTX Affidavits re: 9100 Filings, correspondence with S&C and follow-ups internally with GC/Quality teams	1.80	866.00	1,558.80
Shea JR,Thomas M	Partner/Principal	8/11/2023	US Income Tax	Preliminary review of digital asset gain/loss transaction data	1.40	866.00	1,212.40
Shea JR,Thomas M	Partner/Principal	8/11/2023	US Income Tax	Follow-up correspondence re: review of Alameda Research Holdings Inc., Blockfolio Holdings, Inc, and Blockfolio, Inc. 2022 Income Tax Return Filings	1.30	866.00	1,125.80
Shea JR,Thomas M	Partner/Principal	8/11/2023	US Income Tax	Follow-up written correspondence with internal teams re: Tax Analyzer for Digital Assets and review of digital asset gain/loss transactions	1.60	866.00	1,385.60
Carver,Cody R.	Senior	8/11/2023	Payroll Tax	Logging various tax technical inquiries to master data file. Confirming all contacts are being addressed and responses are made timely.	2.10	415.00	871.50
Huang,Fei Yu	Senior	8/11/2023	US Income Tax	Finish up K-1 K-3 documents	2.30	415.00	954.50
Bost,Anne	Managing Director	8/11/2023	Transfer Pricing	Continue to review analysis for transaction 5 for 2022 transfer pricing documentation	3.30	814.00	2,686.20
Bost,Anne	Managing Director	8/11/2023	Transfer Pricing	Continue to review analysis for transaction 6 for 2022 transfer pricing documentation	0.40	814.00	325.60
Bost,Anne	Managing Director	8/11/2023	Transfer Pricing	Read and respond to emails regarding exchange platform	0.60	814.00	488.40
Glatstein,Arielle	Senior	8/11/2023	Tax Advisory	1128 call	0.20	415.00	83.00
Glatstein,Arielle	Senior	8/11/2023	Tax Advisory	Filing prep	3.90	415.00	1,618.50
Glatstein,Arielle	Senior	8/11/2023	Tax Advisory	Filing updates	1.70	415.00	705.50
Geisler,Arthur	Staff	8/11/2023	ACR Bookkeeping/ACR Statutory Reporting	Creating new client on Abacus	1.90	236.00	448.40

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Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Short,Victoria	Manager	8/11/2023	Payroll Tax	Follow up with Florida Department of Revenue on Employment tax account	0.30	551.00	165.30
Short,Victoria	Manager	8/11/2023	Payroll Tax	Draft additional POA forms for federal entities and update based on review comments; correspondence review.	2.90	551.00	1,597.90
Braun,Avi	Staff	8/11/2023	Non US Tax	FTX International Compliance - Tax Return Prep	2.00	236.00	472.00
Braun,Avi	Staff	8/11/2023	Non US Tax	Populating form 8992 in OneSource	2.00	236.00	472.00
Braun,Avi	Staff	8/11/2023	Non US Tax	Populating forms in OneSource	1.80	236.00	424.80
Pierce,Brandon	Staff	8/11/2023	Payroll Tax	Combining payroll registers by period for multiple years to consolidate data	3.50	236.00	826.00
Tong,Chia-Hui	Senior Manager	8/11/2023	Project Management Office Transition	Prepare weekly workstream status slide to send to Alvarez and Marsal	1.10	683.00	751.30
Tong,Chia-Hui	Senior Manager	8/11/2023	Project Management Office Transition	Review summary of next steps for following week	0.70	683.00	478.10
Tong,Chia-Hui	Senior Manager	8/11/2023	Project Management Office Transition	Review additional fee application responses	1.20	683.00	819.60
Ancona,Christopher	Senior	8/11/2023	Project Management Office Transition	Updates to the April fee application	1.10	415.00	456.50
Ancona,Christopher	Senior	8/11/2023	Project Management Office Transition	Correspondence with tax workstreams regarding open items related to upcoming tax compliance deliverables	0.80	415.00	332.00
Ancona,Christopher	Senior	8/11/2023	Project Management Office Transition	Revisions to the Project Management Office work items tracker following status changes to deliverables	0.60	415.00	249.00
Ancona,Christopher	Senior	8/11/2023	Technology	Correspondence with tax workstreams regarding tax data requirements necessary for the completion of tax compliance deliverables	1.00	415.00	415.00
McComber,Donna	National Partner/Principal	8/11/2023	Transfer Pricing	Work on reviewing revisions to draft transfer pricing documentation	1.50	1,040.00	1,560.00
Hall,Emily Melissa	Senior	8/11/2023	US State and Local Tax	Reviewed Texas extension voucher and XML obtained from OneSource for accuracy and provided comments for updates.	0.30	415.00	124.50
Hall,Emily Melissa	Senior	8/11/2023	US State and Local Tax	Sent extension voucher and e-filing authorization form to M. Cilia (FTX) for signature.	0.20	415.00	83.00
Hall,Emily Melissa	Senior	8/11/2023	US State and Local Tax	Created a breakdown of all entities filing under each SILO and whether any income is generated per entity to assist in preparing the combined and separate state tax returns.	1.60	415.00	664.00
Hall,Emily Melissa	Senior	8/11/2023	US State and Local Tax	Reviewed the draft federal tax returns to determine income positions for all entities in preparation of state apportionment.	1.20	415.00	498.00
Zheng,Eva	Manager	8/11/2023	US State and Local Tax	Email with team member on changes on state extension.	0.10	551.00	55.10
Molnar,Evgeniya	Senior	8/11/2023	US State and Local Tax	Cleared first reviewer comments in OneSource for Texas second filing extension.	1.20	415.00	498.00
Wisniewski-Pena,Fernando	Staff	8/11/2023	Transfer Pricing	Updated APAC Trading Write Up	1.50	236.00	354.00
Di Stefano,Julia	Senior	8/11/2023	Transfer Pricing	Analyzed last set of comparable and incorporated in the report	3.00	415.00	1,245.00
Berman,Jake	Senior Manager	8/11/2023	US Income Tax	Review of Pages 1-6 and M-3 on 2022 tax returns	1.40	683.00	956.20
Berman,Jake	Senior Manager	8/11/2023	US Income Tax	Review of balance sheet and eliminations trial balances for 2022 tax returns	2.70	683.00	1,844.10
Bowden,Jamie	Managing Director	8/11/2023	US State and Local Tax	Researched and answered question sent by E. Hall regarding Texas short period filing for FTX entity.	0.50	814.00	407.00
Fitzgerald,Kaitlin Rose	Senior	8/11/2023	Payroll Tax	Updated equity analysis after reviewing further documents sent and feedback	1.10	415.00	456.50
Wrenn,Kaitlin Doyle	Senior Manager	8/11/2023	Payroll Tax	Preparation for meeting with J. Chan and review of token option exercises	1.20	683.00	819.60
Wrenn,Kaitlin Doyle	Senior Manager	8/11/2023	Payroll Tax	Review of federal POA for new audit entities and email communication to Mary Cilia (FTX) for signature.	0.80	683.00	546.40
Wrenn,Kaitlin Doyle	Senior Manager	8/11/2023	Payroll Tax	Review of the 1120 comparison for federal audit team.	1.00	683.00	683.00
Lowery,Kristie L	National Partner/Principal	8/11/2023	Payroll Tax	Review of Power of Attorney forms prepared for signature sent to M. Cilia (FTX) for 3 entities.	0.50	1,040.00	520.00
Lowery,Kristie L	National Partner/Principal	8/11/2023	Payroll Tax	Review of treatment for token option exercises for meeting with J. Chan (FTX Hong Kong)	0.70	1,040.00	728.00
Wong,Maddie	Staff	8/11/2023	US Income Tax	Updating Form 851 for consolidated return.	2.60	236.00	613.60
Wong,Maddie	Staff	8/11/2023	US Income Tax	Entering prior year balance sheet descriptions into consolidated return.	2.20	236.00	519.20
Wong,Maddie	Staff	8/11/2023	US Income Tax	Changing book to tax adjustments between temporary and permanent.	2.10	236.00	495.60
Wong,Maddie	Staff	8/11/2023	US Income Tax	Updating consolidated return for other miscellaneous comments.	2.80	236.00	660.80
Billings,Phoebe	Manager	8/11/2023	Transfer Pricing	Asia Pacific Trading benchmarking updates and researching company functions	3.50	551.00	1,928.50

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Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Huang,Ricki	Senior	8/11/2023	US Income Tax	Review the FA schedule for all the entities within the tax return to make sure the dep exp calculated correctly	3.00	415.00	1,245.00
Huang,Ricki	Senior	8/11/2023	US Income Tax	Update all entities' returns' signing person, dates, percentages and address and other informational forms	2.00	415.00	830.00
Thomas,Sajani	Staff	8/11/2023	Transfer Pricing	Generated comparable s for APAC Trading benchmarking TPBM and filtered through business descriptions	3.50	236.00	826.00
Thomas,Sajani	Staff	8/11/2023	Transfer Pricing	Update APAC Trading benchmarking writeup	3.60	236.00	849.60
Zhang,Shannon	Staff	8/11/2023	US Income Tax	Update Feeder fund workbook per manager comments	3.00	236.00	708.00
Zhang,Shannon	Staff	8/11/2023	US Income Tax	Update Feeder fund workbook per more comments	3.00	236.00	708.00
Zhang,Shannon	Staff	8/11/2023	US Income Tax	Update the Aggregate workbook per senior review notes	3.60	236.00	849.60
Katikireddi,Teja Sreenivas	Senior	8/11/2023	Technology	Bug fixes and rerun Pricing Scripts	3.30	415.00	1,369.50
Katikireddi,Teja Sreenivas	Senior	8/11/2023	Technology	Reload pricing tables and optimize size of the tables for faster calculation	2.10	415.00	871.50
Katikireddi,Teja Sreenivas	Senior	8/11/2023	Technology	Tax Calculation Optimization for faster speeds	2.60	415.00	1,079.00
Nguyen,Thinh	Staff	8/11/2023	ACR Bookkeeping/ACR Statutory Reporting	Export account for general ledger Years 2021 and 2022	0.50	236.00	118.00
Nguyen,Thinh	Staff	8/11/2023	ACR Bookkeeping/ACR Statutory Reporting	Create process folder structure in year 2021	1.00	236.00	236.00
Nguyen,Thinh	Staff	8/11/2023	ACR Bookkeeping/ACR Statutory Reporting	Archiving draft completeness declaration m3 on DMS FY 21	0.60	236.00	141.60
Nguyen,Thinh	Staff	8/11/2023	ACR Bookkeeping/ACR Statutory Reporting	Create Draft declaration of completeness M3 FY 21	0.80	236.00	188.80
Bote,Justin	Senior	8/11/2023	US Income Tax	Clifton Bay - Workbook Review / Updates - 8.11	1.50	415.00	622.50
Gorman,Doug A	Manager	8/11/2023	Technology	Analyze FTX entity trading data to find relevant trades within data of Coinlist exchange to support calculation of 2022 profit & loss for FTX entity crypto activity	3.60	551.00	1,983.60
Gorman,Doug A	Manager	8/11/2023	Technology	Analyze FTX entity trading data to find relevant trades within data of Lmax exchange to support calculation of 2022 profit & loss for FTX entity crypto activity	3.60	551.00	1,983.60
Gorman,Doug A	Manager	8/11/2023	Technology	Analyze FTX entity trading data to find relevant trades within data of Coincheck exchange to support calculation of 2022 profit & loss for FTX entity crypto activity	3.60	551.00	1,983.60
Gorman,Doug A	Manager	8/11/2023	Technology	Analyze FTX entity trading data to find relevant trades within data of Gmo exchange to support calculation of 2022 profit & loss for FTX entity crypto activity	3.20	551.00	1,763.20
Haq,Shafay	Senior	8/12/2023	Technology	Analyzing and removed duplicates on pricing table, used daily prices to price asset transacted in database for tax calculation	3.00	415.00	1,245.00
Haq,Shafay	Senior	8/12/2023	Technology	Continued Analyzing and removed duplicates on pricing table, used daily prices to price asset transacted in database for tax calculation	3.00	415.00	1,245.00
Berman,Jake	Senior Manager	8/12/2023	US Income Tax	Final review of tax returns for presentational items	3.20	683.00	2,185.60
Berman,Jake	Senior Manager	8/12/2023	US Income Tax	Final review of tax returns for balance sheet descriptions	1.70	683.00	1,161.10
Scott,James	Client Serving Contractor JS	8/12/2023	US Income Tax	Review of trial balance and tax adjustments for 2022 reporting	2.10	600.00	1,260.00
Wrenn,Kaitlin Doyle	Senior Manager	8/12/2023	Payroll Tax	Detailed officer compensation review of 2021 to 2022 federal return preparation	2.80	683.00	1,912.40
Wong,Maddie	Staff	8/12/2023	US Income Tax	Adding prior year descriptions to consolidated return	2.80	236.00	660.80
Wong,Maddie	Staff	8/12/2023	US Income Tax	Updating presentational items for Jake's comments	2.20	236.00	519.20
Hung,Mo	Manager	8/12/2023	US Income Tax	Walk thru Shannon for Feeder comments	1.40	551.00	771.40
Huang,Ricki	Senior	8/12/2023	US Income Tax	Validate the tax returns diagnostics errors for all entities	3.90	415.00	1,618.50
Zhang,Shannon	Staff	8/12/2023	US Income Tax	Update Feeder fund workbook after getting comments from senior manager	3.00	236.00	708.00
Zhang,Shannon	Staff	8/12/2023	US Income Tax	Continue to update Feeder fund workbook after getting comments from senior manager	2.90	236.00	684.40
Gorman,Doug A	Manager	8/12/2023	Technology	Analyze FTX entity trading data to find relevant trades within data of Coinsuper exchange to support calculation of 2022 profit & loss for FTX entity crypto activity	3.60	551.00	1,983.60
Gorman,Doug A	Manager	8/12/2023	Technology	Analyze FTX entity trading data to find relevant trades within data of Acx exchange to support calculation of 2022 profit & loss for FTX entity crypto activity	3.60	551.00	1,983.60
Gorman,Doug A	Manager	8/12/2023	Technology	Analyze FTX entity trading data to find relevant trades within data of Bitrue exchange to support calculation of 2022 profit & loss for FTX entity crypto activity	3.60	551.00	1,983.60
Gorman,Doug A	Manager	8/12/2023	Technology	Analyze FTX entity trading data to find relevant trades within data of Yobit exchange to support calculation of 2022 profit & loss for FTX entity crypto activity	3.20	551.00	1,763.20

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Ortiz,Daniella	Staff	8/13/2023	Tax Advisory	Final updates	0.80	236.00	188.80
Yang,Rachel Sim	Senior Manager	8/13/2023	Information Reporting	Review of Alameda foreign forms and walk through with the staff on comments	2.00	683.00	1,366.00
Haq,Shafay	Senior	8/13/2023	Technology	Testing new approach to use average weighted price for tax calc.	3.00	415.00	1,245.00
Haq,Shafay	Senior	8/13/2023	Technology	Adding pricing for each side of the transaction currency and Asset traded for completeness of tax calc	3.00	415.00	1,245.00
Haq,Shafay	Senior	8/13/2023	Technology	Ingesting scope of assets that will be used to run tax calc	2.00	415.00	830.00
Shea JR,Thomas M	Partner/Principal	8/13/2023	US Income Tax	Additional written correspondence with internal teams re: Tax Analyzer for Digital Assets and review of digital asset gain/loss transactions for Alameda Research LLC	1.10	866.00	952.60
Shea JR,Thomas M	Partner/Principal	8/13/2023	US Income Tax	Detailed Review of West Realm Shires Consolidated 2022 Income Tax Return -- comments to team and follow-up correspondence	3.40	866.00	2,944.40
Shea JR,Thomas M	Partner/Principal	8/13/2023	US Income Tax	Follow-up review and comments on 2022 Paper Bird Income Tax return	1.50	866.00	1,299.00
Huang,Fei Yu	Senior	8/13/2023	US Income Tax	Reprint K1K3 summary	0.80	415.00	332.00
Glattstein,Arielle	Senior	8/13/2023	US International Tax	5471 updates to forms	2.50	415.00	1,037.50
Berman,Jake	Senior Manager	8/13/2023	US Income Tax	Reconciling 2022 profit & loss statements to 2022 tax returns	3.80	683.00	2,595.40
Berman,Jake	Senior Manager	8/13/2023	US Income Tax	Reviewing 2022 tax return calculations and journal entries	3.10	683.00	2,117.30
Scott,James	Client Serving Contractor JS	8/13/2023	US Income Tax	Form 1120 review WRS, Paperbird entities	2.70	600.00	1,620.00
Wong,Maddie	Staff	8/13/2023	US Income Tax	Clearing presentational comments from Jake.	1.80	236.00	424.80
Wong,Maddie	Staff	8/13/2023	US Income Tax	Clearing return comments from Tom	1.30	236.00	306.80
Wong,Maddie	Staff	8/13/2023	US Income Tax	Clearing diagnostics for all returns	1.70	236.00	401.20
Huang,Ricki	Senior	8/13/2023	US Income Tax	Validate the tax returns diagnostics errors for all entities for return completeness	3.00	415.00	1,245.00
Huang,Ricki	Senior	8/13/2023	US Income Tax	Validate the tax returns presentational diagnostics errors for all entities for return completeness	3.00	415.00	1,245.00
Huang,Ricki	Senior	8/13/2023	US Income Tax	Extract all the signature pages for client to sign for return completeness	2.00	415.00	830.00
Zhang,Shannon	Staff	8/13/2023	US Income Tax	Update the Aggregate workbook after senior managers review the workbook	1.50	236.00	354.00
Bote,Justin	Senior	8/13/2023	US Income Tax	Clifton Bay - Workbook Review / Updates - 8.13	2.50	415.00	1,037.50
Gorman,Doug A	Manager	8/13/2023	Technology	Analyze FTX entity trading data to find relevant trades within data of Quadrigacx exchange to support calculation of 2022 profit & loss for FTX entity crypto activity	3.60	551.00	1,983.60
Gorman,Doug A	Manager	8/13/2023	Technology	Analyze FTX entity trading data to find relevant trades within data of Wazirx exchange to support calculation of 2022 profit & loss for FTX entity crypto activity	3.60	551.00	1,983.60
Gorman,Doug A	Manager	8/13/2023	Technology	Analyze FTX entity trading data to find relevant trades within data of Bitexen exchange to support calculation of 2022 profit & loss for FTX entity crypto activity	3.60	551.00	1,983.60
Gorman,Doug A	Manager	8/13/2023	Technology	Analyze FTX entity trading data to find relevant trades within data of Paribus exchange to support calculation of 2022 profit & loss for FTX entity crypto activity	3.20	551.00	1,763.20
Short,Victoria	Manager	8/14/2023	Payroll Tax	Meeting with client on Information request for employment tax audit EY Attendees: K. Wrenn, J. DeVincenzo, V. Short, K. Lowery Other Attendees: M. Wood (Deck Technologies)	0.40	551.00	220.40
DeVincenzo,Jennie	Managing Director	8/14/2023	Payroll Tax	Meeting with client on Information request for employment tax audit EY Attendees: K. Wrenn, J. DeVincenzo, V. Short, K. Lowery Other Attendees: M. Wood (Deck Technologies)	0.40	814.00	325.60
Wrenn,Kaitlin Doyle	Senior Manager	8/14/2023	Payroll Tax	Meeting with client on Information request for employment tax audit EY Attendees: K. Wrenn, J. DeVincenzo, V. Short, K. Lowery Other Attendees: M. Wood (Deck Technologies)	0.40	683.00	273.20
Lowery,Kristie L	National Partner/Principal	8/14/2023	Payroll Tax	Meeting with client on Information request for employment tax audit EY Attendees: K. Wrenn, J. DeVincenzo, V. Short, K. Lowery Other Attendees: M. Wood (Deck Technologies)	0.40	1,040.00	416.00
Karan,Anna Suncheuri	Staff	8/14/2023	US International Tax	Meeting to discuss OIT resolutions EY Attendees: M. Wong, A. Karan	0.30	236.00	70.80
Wong,Maddie	Staff	8/14/2023	US Income Tax	Meeting to discuss OIT resolutions EY Attendees: M. Wong, A. Karan	0.30	236.00	70.80
Shea JR,Thomas M	Partner/Principal	8/14/2023	US Income Tax	FTX Federal weekly catchup discussion to determine next steps for 2022 compliance process EY Attendees: J. Berman, B. Mistler, J. Scott, T. Shea	0.50	866.00	433.00

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Mistler,Brian M	Manager	8/14/2023	US Income Tax	FTX Federal weekly catchup discussion to determine next steps for 2022 compliance process EY Attendees: J. Berman, B. Mistler, J. Scott, T. Shea	0.50	551.00	275.50
Scott,James	Client Serving Contractor JS	8/14/2023	US Income Tax	FTX Federal weekly catchup discussion to determine next steps for 2022 compliance process EY Attendees: J. Berman, B. Mistler, J. Scott, T. Shea	0.50	600.00	300.00
Mistler,Brian M	Manager	8/14/2023	US Income Tax	Discussion regarding 9100 Relief Item EY Attendees: L. Jayanthi, L. Lovelace, J. Berman, D. Bailey, B. Mistler, J. Scott	0.40	551.00	220.40
Scott,James	Client Serving Contractor JS	8/14/2023	US Income Tax	Discussion regarding 9100 Relief Item EY Attendees: L. Jayanthi, L. Lovelace, J. Berman, D. Bailey, B. Mistler, J. Scott	0.40	600.00	240.00
Lovelace,Lauren	Partner/Principal	8/14/2023	US International Tax	Discussion regarding 9100 Relief Item EY Attendees: L. Jayanthi, L. Lovelace, J. Berman, D. Bailey, B. Mistler, J. Scott	0.40	866.00	346.40
Bailey,Doug	Partner/Principal	8/14/2023	US International Tax	Discussion regarding 9100 Relief Item EY Attendees: L. Jayanthi, L. Lovelace, J. Berman, D. Bailey, B. Mistler, J. Scott	0.40	866.00	346.40
Jayanthi,Lakshmi	Senior Manager	8/14/2023	US International Tax	Discussion regarding 9100 Relief Item EY Attendees: L. Jayanthi, L. Lovelace, J. Berman, D. Bailey, B. Mistler, J. Scott	0.40	683.00	273.20
Shea JR,Thomas M	Partner/Principal	8/14/2023	US Income Tax	2022 Tax Return Executive Walkthrough. Attendees: T Shea, J Berman, J Scott, D Bailey, L Lovelace, B Mistler, C Cavusoglu, D Gorman Other Attendees: K Schultea, J Ray, M Cilia	0.80	866.00	692.80
Mistler,Brian M	Manager	8/14/2023	US Income Tax	2022 Tax Return Executive Walkthrough. Attendees: T Shea, J Berman, J Scott, D Bailey, L Lovelace, B Mistler, C Cavusoglu, D Gorman Other Attendees: K Schultea, J Ray, M Cilia	0.80	551.00	440.80
Scott,James	Client Serving Contractor JS	8/14/2023	US Income Tax	2022 Tax Return Executive Walkthrough. Attendees: T Shea, J Berman, J Scott, D Bailey, L Lovelace, B Mistler, C Cavusoglu, D Gorman Other Attendees: K Schultea, J Ray, M Cilia	0.80	600.00	480.00
Lovelace,Lauren	Partner/Principal	8/14/2023	US International Tax	2022 Tax Return Executive Walkthrough. Attendees: T Shea, J Berman, J Scott, D Bailey, L Lovelace, B Mistler, C Cavusoglu, D Gorman Other Attendees: K Schultea, J Ray, M Cilia	0.80	866.00	692.80
Cavusoglu,Coskun	Partner/Principal	8/14/2023	Technology	2022 Tax Return Executive Walkthrough. Attendees: T Shea, J Berman, J Scott, D Bailey, L Lovelace, B Mistler, C Cavusoglu, D Gorman Other Attendees: K Schultea, J Ray, M Cilia	0.80	866.00	692.80
Bailey,Doug	Partner/Principal	8/14/2023	US International Tax	2022 Tax Return Executive Walkthrough. Attendees: T Shea, J Berman, J Scott, D Bailey, L Lovelace, B Mistler, C Cavusoglu, D Gorman Other Attendees: K Schultea, J Ray, M Cilia	0.80	866.00	692.80
Gorman,Doug A	Manager	8/14/2023	Technology	2022 Tax Return Executive Walkthrough. Attendees: T Shea, J Berman, J Scott, D Bailey, L Lovelace, B Mistler, C Cavusoglu, D Gorman Other Attendees: K Schultea, J Ray, M Cilia	0.80	551.00	440.80
Bost,Anne	Managing Director	8/14/2023	Transfer Pricing	Morning meeting to discuss the results and edits on the last benchmarking sets. Participants: G. Di Stefano, P. Billings, A. Bost, D. McComber, D. Katsnelson	0.40	814.00	325.60
Katsnelson,David	Senior Manager	8/14/2023	Transfer Pricing	Morning meeting to discuss the results and edits on the last benchmarking sets. Participants: G. Di Stefano, P. Billings, A. Bost, D. McComber, D. Katsnelson	0.40	683.00	273.20
McComber,Donna	National Partner/Principal	8/14/2023	Transfer Pricing	Morning meeting to discuss the results and edits on the last benchmarking sets. Participants: G. Di Stefano, P. Billings, A. Bost, D. McComber, D. Katsnelson	0.40	1,040.00	416.00
Di Stefano,Julia	Senior	8/14/2023	Transfer Pricing	Morning meeting to discuss the results and edits on the last benchmarking sets. Participants: G. Di Stefano, P. Billings, A. Bost, D. McComber, D. Katsnelson	0.40	415.00	166.00
Billings,Phoebe	Manager	8/14/2023	Transfer Pricing	Daily status call (8/14) on transfer pricing deliverables	0.40	551.00	220.40
MacLean,Corrie	Senior	8/14/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon	0.50	415.00	207.50
Hammon,David Lane	Manager	8/14/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon	0.50	551.00	275.50

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MacLean,Corrie	Senior	8/14/2023	Non US Tax	Meeting to discuss Hong Kong engagement next steps. EY Attendees: C. MacLean, D. Hammon, J. Scott Other Attendees: C. Lee (Tricor), J. Lau (Tricor)	0.30	415.00	124.50
Scott,James	Client Serving Contractor JS	8/14/2023	Non US Tax	Meeting to discuss Hong Kong engagement next steps. EY Attendees: C. MacLean, D. Hammon, J. Scott Other Attendees: C. Lee (Tricor), J. Lau (Tricor)	0.30	600.00	180.00
Hammon,David Lane	Manager	8/14/2023	Non US Tax	Meeting to discuss Hong Kong engagement next steps. EY Attendees: C. MacLean, D. Hammon, J. Scott Other Attendees: C. Lee (Tricor), J. Lau (Tricor)	0.30	551.00	165.30
Jimenez,Joseph Robert	Senior Manager	8/14/2023	US State and Local Tax	Discussion of New York State sales and use tax audit and status update EY Attendees: M. Musano, J. Jimenez	0.50	683.00	341.50
Musano,Matthew Albert	Senior Manager	8/14/2023	US State and Local Tax	Discussion of [REDACTED] New York State sales and use tax audit and status update EY Attendees: M. Musano, J. Jimenez	0.50	683.00	341.50
Srivastava,Nikita Asutosh	Manager	8/14/2023	ACR Bookkeeping/ACR Statutory Reporting	Status Update on FTX Switzerland bookkeeping and Financial Statement preparation services EY Attendees: N. Srivastava, V. Bouza	0.30	551.00	165.30
Bouza,Victor	Manager	8/14/2023	ACR Bookkeeping/ACR Statutory Reporting	Status Update on FTX Switzerland bookkeeping and Financial Statement preparation services EY Attendees: N. Srivastava, V. Bouza	0.30	551.00	165.30
Borts,Michael	Managing Director	8/14/2023	ACR Bookkeeping/ACR Statutory Reporting	Review of monthly reporting for FTX Germany & Switzerland delivery to FTX	0.60	814.00	488.40
Hernandez,Nancy I.	Senior Manager	8/14/2023	ACR Bookkeeping/ACR Statutory Reporting	Review of monthly reporting for FTX Trading GMBH prior to delivery to FTX	1.10	683.00	751.30
Karan,Anna Suncheuri	Staff	8/14/2023	US International Tax	Updating the 351 and first year statements and attaching it to the locators	1.20	236.00	283.20
Karan,Anna Suncheuri	Staff	8/14/2023	US International Tax	Review every single international filing and clearing diagnostics and xml errors	3.90	236.00	920.40
Karan,Anna Suncheuri	Staff	8/14/2023	US International Tax	Clearing diagnostics and xml errors on all the international filing to ensure a smooth efilng	3.90	236.00	920.40
Karan,Anna Suncheuri	Staff	8/14/2023	US International Tax	Review every single international filing locator to ensure that all the efilng errors are cleared	3.90	236.00	920.40
Karan,Anna Suncheuri	Staff	8/14/2023	US International Tax	Call with one source income tax support line to ensure that efilng errors are cleared	1.30	236.00	306.80
Karan,Anna Suncheuri	Staff	8/14/2023	US International Tax	Making updates to the locators based on what the one source income tax support staff let me know	1.00	236.00	236.00
Ortiz,Daniella	Staff	8/14/2023	Tax Advisory	Filing returns	3.90	236.00	920.40
Ortiz,Daniella	Staff	8/14/2023	Tax Advisory	Final filings	1.80	236.00	424.80
Zhuo,Melody	Staff	8/14/2023	US International Tax	International Tax Compliance - cleared validation errors for five 5471 returns	3.00	236.00	708.00
Zhuo,Melody	Staff	8/14/2023	US International Tax	International Tax Compliance - revised one 5471 form	1.00	236.00	236.00
Zhuo,Melody	Staff	8/14/2023	US International Tax	International Tax Compliance - continued clearing validation errors for five 5471 returns	3.00	236.00	708.00
Yang,Rachel Sim	Senior Manager	8/14/2023	Information Reporting	Review of Paper Bird's dormant 5471 forms	3.50	683.00	2,390.50
Yang,Rachel Sim	Senior Manager	8/14/2023	Information Reporting	Review of Alameda's dormant 5471 forms	3.50	683.00	2,390.50
Brzozowski,John Charles	Senior	8/14/2023	Transfer Pricing	Teams meeting to discuss overall status of tp doc project	1.00	415.00	415.00
Haq,Shafay	Senior	8/14/2023	Technology	Testing final tax calculations for Client delivery	3.00	415.00	1,245.00
Haq,Shafay	Senior	8/14/2023	Technology	Testing final Tax return output to hand off to tax team and client for review	3.00	415.00	1,245.00
Staromiejska,Kinga	Senior Manager	8/14/2023	Non US Tax	Review of communications from non-US EY firms on status of deliverables.	0.30	683.00	204.90
Mosdzin,Dennis	Senior Manager	8/14/2023	ACR Bookkeeping/ACR Statutory Reporting	Review of Set-up "Vorgangsmappe" DATEV in our preparation tool and discussing questions from Thinh regarding the preparation of the financial statement of FTX Trading GmbH 2021	1.00	683.00	683.00
Mosdzin,Dennis	Senior Manager	8/14/2023	ACR Bookkeeping/ACR Statutory Reporting	Call with EY B. Delfff regarding status of preparation of financial statements and planning	0.30	683.00	204.90
Bailey,Doug	Partner/Principal	8/14/2023	Tax Advisory	Modify draft section 9100 relief request based on comments received from Sullican & Cromwell	2.50	866.00	2,165.00
Oyebefun,Adekunbi	Manager	8/14/2023	Non US Tax	Review and analysis of Jan - Dec 2022 Volume report to determine gross income for VAT considerations	2.00	551.00	1,102.00
Adegun,Adeyemi	Senior Manager	8/14/2023	Non US Tax	Review of campaign management fees schedule for WHT applicability	2.00	683.00	1,366.00
Akpan,Dorcas	Staff	8/14/2023	Non US Tax	Application for taxpromax regularization - Research Yankari and Zuma Limited	9.00	236.00	2,124.00
Shea JR,Thomas M	Partner/Principal	8/14/2023	US Income Tax	Detailed Prep/Review of tax return exec summary materials and circulation to team for edits	2.30	866.00	1,991.80

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Summary of Fees by Professional

For the Period August 2023 through August 31, 2023

Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Shea JR,Thomas M	Partner/Principal	8/14/2023	US Income Tax	Review of revised 2022 Income Tax Return for Paper Bird	0.90	866.00	779.40
Shea JR,Thomas M	Partner/Principal	8/14/2023	US Income Tax	Final Review of EY Affidavit re: 9100 relief filing	1.10	866.00	952.60
Shea JR,Thomas M	Partner/Principal	8/14/2023	US Income Tax	Prep and follow-ups from 2022 Tax Return Executive Walkthrough - final review of deck, other materials	2.20	866.00	1,905.20
Carver,Cody R.	Senior	8/14/2023	Payroll Tax	Cross-checking information related to tax technical requests to FTX data files. Finding customers information related to tax matter within our data set to provide proper responses and turn around.	1.80	415.00	747.00
Huang,Fei Yu	Senior	8/14/2023	US Income Tax	Enter PFIC info in GS and generate 8621 form	1.50	415.00	622.50
Masaku,Taiwo	Senior	8/14/2023	Non US Tax	Preparation of Jan - Dec 2021 sales Volume report to determine gross income for financial reporting - FTX Global	6.00	415.00	2,490.00
Momah,Sandra	Managing Director	8/14/2023	Non US Tax	Review of weekly sales volume report for FTX Global 2021 FY for VAT considerations	1.00	814.00	814.00
Dillard,Adam	Senior	8/14/2023	Technology	Build TADA logic to run FTX ETH wallets	1.60	415.00	664.00
Katelas,Andreas	Manager	8/14/2023	Tax Advisory	Prepared disclosure statements that are required to be attached to US tax returns	2.80	551.00	1,542.80
Bost,Anne	Managing Director	8/14/2023	Transfer Pricing	Read and respond to various emails	0.70	814.00	569.80
Bost,Anne	Managing Director	8/14/2023	Transfer Pricing	Begin to review analysis for transaction 7 for 2022 transfer pricing documentation	2.30	814.00	1,872.20
Bost,Anne	Managing Director	8/14/2023	Transfer Pricing	Continue to review analysis for transaction 1 for 2022 transfer pricing documentation	1.90	814.00	1,546.60
Bost,Anne	Managing Director	8/14/2023	Transfer Pricing	Continue to review analysis for transaction 2 for 2022 transfer pricing documentation	2.90	814.00	2,360.60
Bost,Anne	Managing Director	8/14/2023	Transfer Pricing	Continue to review analysis for transaction 3 for 2022 transfer pricing documentation	2.40	814.00	1,953.60
Short,Victoria	Manager	8/14/2023	Payroll Tax	Call with Florida on employment tax account. Discussed several accounts and sent over authorization packet. Meeting notes from client call regarding Employment Tax Audit and correspondence review	3.10	551.00	1,708.10
Braun,Avi	Staff	8/14/2023	Non US Tax	Meeting - FTX International Compliance - team discussion for return prep	1.00	236.00	236.00
Braun,Avi	Staff	8/14/2023	Non US Tax	Preparing and populating forms	3.90	236.00	920.40
Braun,Avi	Staff	8/14/2023	Non US Tax	Updating reference ids in the EIN field	2.10	236.00	495.60
Delff,Björn	Partner/Principal	8/14/2023	Non US Tax	Disc: Dennis Mosdzin, Stephanie Knüwer, discussion of the finalization of FS and extension of filing due date for 2020 and 2021 tax returns including request of approval to render such services from tax lead EY Germany	0.50	866.00	433.00
Pierce,Brandon	Staff	8/14/2023	Payroll Tax	Payroll register reconciliation, consolidating	3.90	236.00	920.40
Pierce,Brandon	Staff	8/14/2023	Payroll Tax	Consolidating payroll registers	1.10	236.00	259.60
Tong,Chia-Hui	Senior Manager	8/14/2023	Project Management Office Transition	Continue to review fee application	1.40	683.00	956.20
Tong,Chia-Hui	Senior Manager	8/14/2023	Project Management Office Transition	Review activity tracker for weekly action items and assess if any deliverables at risk	1.70	683.00	1,161.10
Ancona,Christopher	Senior	8/14/2023	Project Management Office Transition	Updates to agenda ahead of call with Jen Chan (FTX)	1.30	415.00	539.50
Katsnelson,David	Senior Manager	8/14/2023	Transfer Pricing	Review of 2022 US TP Documentation - Benchmarking analysis	1.40	683.00	956.20
Hall,Emily Melissa	Senior	8/14/2023	US State and Local Tax	Reviewed and updated the input file which is part of the state tax automated compliance workpaper ("STAC") for each FTX entity that is filing state taxes. This file contains entity specific information, such as payment history and flows into the workpaper that is used for preparing state filings.	2.30	415.00	954.50
Hall,Emily Melissa	Senior	8/14/2023	US State and Local Tax	Reviewed and updated the engagement configuration file which is part of the state tax automated compliance workpaper ("STAC") to add FTX entities that are part of the super-combined state filing group. This specific file maps out which entities are filing in which jurisdictions.	3.10	415.00	1,286.50
Zheng,Eva	Manager	8/14/2023	US State and Local Tax	Review & revise state tax automated compliance engagement configuration file.	1.70	551.00	936.70
Zheng,Eva	Manager	8/14/2023	US State and Local Tax	Follow up with team on e-file qualification status for extension.	0.10	551.00	55.10
Zheng,Eva	Manager	8/14/2023	US State and Local Tax	Reviewed state extension XML and submit the extension via OneSource software.	1.20	551.00	661.20
Zheng,Eva	Manager	8/14/2023	US State and Local Tax	Downloaded e-file acknowledgement and sent email to M. Cilia (FTX) for record purposes.	0.80	551.00	440.80

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Molnar,Evgeniya	Senior	8/14/2023	US State and Local Tax	Properly recorded Texas second extension e-filing confirmation.	0.20	415.00	83.00
Molnar,Evgeniya	Senior	8/14/2023	US State and Local Tax	Requalified Texas second extension for e-filing in OneSource for submission.	0.20	415.00	83.00
Di Stefano,Julia	Senior	8/14/2023	Transfer Pricing	Consistency check of the FY2022 Transfer Pricing Documentation	1.10	415.00	456.50
Di Stefano,Julia	Senior	8/14/2023	Transfer Pricing	Edited "scope" section in the FY2022 Transfer Pricing Documentation	0.20	415.00	83.00
Berman,Jake	Senior Manager	8/14/2023	US Income Tax	FTX Federal weekly catchup discussion to determine next steps for 2022 compliance process Attendees: B Mistler, J Berman, T Shea, J Scott	0.50	683.00	341.50
Berman,Jake	Senior Manager	8/14/2023	US Income Tax	Discussion regarding 9100 Relief Item Attendees: L Jayanthi, L Lovelace, D Bailey, J Berman, B Mistler, J Scott	0.40	683.00	273.20
Berman,Jake	Senior Manager	8/14/2023	US Income Tax	2022 Tax Return Executive Walkthrough. Attendees: T Shea, J Berman, J Scott, D Bailey, L Lovelace, B Mistler, C Cavusoglu, D Gorman	0.80	683.00	546.40
Berman,Jake	Senior Manager	8/14/2023	US Income Tax	Reviewing final updates to 2022 tax returns	3.60	683.00	2,458.80
Berman,Jake	Senior Manager	8/14/2023	US Income Tax	Cleaning up documentation for taxable income support across all tax workbooks	3.30	683.00	2,253.90
Scott,James	Client Serving Contractor JS	8/14/2023	US Income Tax	Review of federal form 1120 for 8/15/2023 filing	2.90	600.00	1,740.00
Scott,James	Client Serving Contractor JS	8/14/2023	US Income Tax	Review and edit executive summary of Forms 1120	1.70	600.00	1,020.00
Scott,James	Client Serving Contractor JS	8/14/2023	US Income Tax	Analysis of tax year end reporting considerations	1.60	600.00	960.00
DeVincenzo,Jennie	Managing Director	8/14/2023	Payroll Tax	Reviewing information requests and responding to questions on these requests due in August for employment tax audits	0.80	814.00	651.20
Healy,John	Senior Manager	8/14/2023	IRS Audit Matters	Research 9100 related penalties	0.50	683.00	341.50
Fitzgerald,Kaitlin Rose	Senior	8/14/2023	Payroll Tax	Begin reviewing all equity option grants for one plan for review of potential tax issue	0.50	415.00	207.50
Wrenn,Kaitlin Doyle	Senior Manager	8/14/2023	Payroll Tax	Preparation for call with M. Wood on federal employment tax audit data gathering.	1.20	683.00	819.60
Wrenn,Kaitlin Doyle	Senior Manager	8/14/2023	Payroll Tax	Federal POA signature coordination	0.60	683.00	409.80
Lowery,Kristie L	National Partner/Principal	8/14/2023	Payroll Tax	Preparation for call with M. Wood on federal employment tax audit items necessary for data gathering.	0.90	1,040.00	936.00
Lovelace,Lauren	Partner/Principal	8/14/2023	US International Tax	Review appropriate user fee for number of entities requiring year-end change request to be filed	3.10	866.00	2,684.60
Lovelace,Lauren	Partner/Principal	8/14/2023	US International Tax	Reviewing and editing 9100 relief request	1.70	866.00	1,472.20
Lovelace,Lauren	Partner/Principal	8/14/2023	US International Tax	Rev. proc. 2006-45 consultation with ken beck to determine auto change requirements	1.70	866.00	1,472.20
Wong,Maddie	Staff	8/14/2023	US Income Tax	Clearing diagnostics for each return	2.60	236.00	613.60
Wong,Maddie	Staff	8/14/2023	US Income Tax	Running PDF to XML reconciliation tool for all returns	0.70	236.00	165.20
Wong,Maddie	Staff	8/14/2023	US Income Tax	Updating comments on a corporate single entity return	1.20	236.00	283.20
Rumford,Neil	Partner/Principal	8/14/2023	Non US Tax	FTX (Gibraltar) Ltd tax & accounts compliance action plan	0.50	866.00	433.00
Rumford,Neil	Partner/Principal	8/14/2023	ACR Bookkeeping/ACR Statutory Reporting	ZUBR Exchange Ltd tax & accounts compliance action plan	0.50	866.00	433.00
Billings,Phoebe	Manager	8/14/2023	Transfer Pricing	Updating the Country-by-country reporting to include non-debtor entities	1.70	551.00	936.70
Billings,Phoebe	Manager	8/14/2023	Transfer Pricing	Reviewing Benchmarking output files for Asia Pacific Trading and Back Office sets	3.50	551.00	1,928.50
Huang,Ricki	Senior	8/14/2023	US Income Tax	Attach relevant schedules to the returns in the system for return completeness	3.00	415.00	1,245.00
Huang,Ricki	Senior	8/14/2023	US Income Tax	Create XMLs for the return completeness review and review the XMLs for accuracy purpose	3.00	415.00	1,245.00
Huang,Ricki	Senior	8/14/2023	US Income Tax	Update the returns for the discrepancies between the PDF returns and XMLs for all entities for return completeness	2.00	415.00	830.00
Thomas,Sajani	Staff	8/14/2023	Transfer Pricing	Generated comparable for APAC Back Office benchmarking.	2.20	236.00	519.20
Thomas,Sajani	Staff	8/14/2023	Transfer Pricing	Filtered through comparables for APAC Back Office benchmarking.	2.30	236.00	542.80
Zhang,Shannon	Staff	8/14/2023	US Income Tax	Prepare K1 Suite workbook for Feeder fund	3.70	236.00	873.20
Nguyen,Thinh	Staff	8/14/2023	ACR Bookkeeping/ACR Statutory Reporting	Search for PACE file of financial statement 2021	0.40	236.00	94.40

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Nguyen, Thinh	Staff	8/14/2023	ACR Bookkeeping/ACR Statutory Reporting	Store PACE in process folder 2021 in Date DMS	0.20	236.00	47.20
Nguyen, Thinh	Staff	8/14/2023	ACR Bookkeeping/ACR Statutory Reporting	Search for EA letter FY 2021	0.30	236.00	70.80
Nguyen, Thinh	Staff	8/14/2023	ACR Bookkeeping/ACR Statutory Reporting	File EA letter in process folder 2021 in date dms	0.10	236.00	23.60
Nguyen, Thinh	Staff	8/14/2023	ACR Bookkeeping/ACR Statutory Reporting	prepare support document Overview and authorisation memo for compilation contracts for financial statement 2021	0.30	236.00	70.80
Nguyen, Thinh	Staff	8/14/2023	ACR Bookkeeping/ACR Statutory Reporting	Archive support document Overview and authorisation memo for compilation contracts for preparation financial statement 2021	0.30	236.00	70.80
Nguyen, Thinh	Staff	8/14/2023	ACR Bookkeeping/ACR Statutory Reporting	Create provisions checklist	0.40	236.00	94.40
Nguyen, Thinh	Staff	8/14/2023	ACR Bookkeeping/ACR Statutory Reporting	Store provision checklist in date dms	0.40	236.00	94.40
Nguyen, Thinh	Staff	8/14/2023	ACR Bookkeeping/ACR Statutory Reporting	Create 64 check list in date,	0.20	236.00	47.20
Nguyen, Thinh	Staff	8/14/2023	ACR Bookkeeping/ACR Statutory Reporting	File 64 check list in date,	0.50	236.00	118.00
Nguyen, Thinh	Staff	8/14/2023	ACR Bookkeeping/ACR Statutory Reporting	Create continuation prognosis checklist	0.20	236.00	47.20
Nguyen, Thinh	Staff	8/14/2023	ACR Bookkeeping/ACR Statutory Reporting	Store continuation prognosis check list in date	0.20	236.00	47.20
Nguyen, Thinh	Staff	8/14/2023	ACR Bookkeeping/ACR Statutory Reporting	Discussion with Dennis about Set-up "Vorgangsmappe" DATEV in our preparation tool and discussing questions from Thinh regarding the preparation of the financial statement of FTX Trading GmbH 2021	1.00	236.00	236.00
Nguyen, Thinh	Staff	8/14/2023	ACR Bookkeeping/ACR Statutory Reporting	Prepare Email to EY US for EA letter of financial statement 2021	0.50	236.00	118.00
Kurschat, Tim	Manager	8/14/2023	Non US Tax	FTX Trading GmbH Disc. T. Kurschat and A Bruns regarding the approach for the preparation of the annual German VAT return 2021	1.00	551.00	551.00
Bouza, Victor	Manager	8/14/2023	ACR Bookkeeping/ACR Statutory Reporting	MOR January preparation, follow up call with Michael Borts, follow up with Arthur geisler to check the bookkeeping status	1.50	551.00	826.50
Bruns, Alexander	Senior Manager	8/14/2023	Non US Tax	FTX Trading GmbH Disc. T. Kurschat and A Bruns regarding the approach for the preparation of the annual German VAT return 2021	1.00	683.00	683.00
Gorman, Doug A	Manager	8/14/2023	Technology	Develop SQL code to join asset USD pricing to trade data to support crypto 2022 profit & loss calculation of FTX entity for crypto activity	3.60	551.00	1,983.60
Gorman, Doug A	Manager	8/14/2023	Technology	Test SQL code to join asset USD pricing to trade data to support crypto 2022 profit & loss calculation of FTX entity for crypto activity	3.60	551.00	1,983.60
Gorman, Doug A	Manager	8/14/2023	Technology	Research approaches to calculate profit & loss with SQL on large datasets to support crypto 2022 profit & loss calculation of FTX entity for crypto activity	3.60	551.00	1,983.60
Gorman, Doug A	Manager	8/14/2023	Technology	Begin development of an approach to calculate profit & loss with SQL to support crypto 2022 profit & loss calculation of FTX entity for crypto activity	3.60	551.00	1,983.60
Gorman, Doug A	Manager	8/14/2023	Technology	Continue development and testing of multiple approaches to calculate profit & loss with SQL to support crypto 2022 profit & loss calculation of FTX entity for crypto activity	3.60	551.00	1,983.60
Gorman, Doug A	Manager	8/14/2023	Technology	Finalize development and testing of multiple approaches to calculate profit & loss with SQL to support crypto 2022 profit & loss calculation of FTX entity for crypto activity	1.20	551.00	661.20
DeVincenzo, Jennie	Managing Director	8/15/2023	Payroll Tax	Meeting with Jen Chan (FTX) to discuss HK related payroll related questions. EY Attendees: J. DeVincenzo, K. Fitzgerald, K. Lowery, R. Walker, K. Wren Other Attendees: K. Schultea (FTX), J. Chan (FTX)	0.50	814.00	407.00
Fitzgerald, Kaitlin Rose	Senior	8/15/2023	Payroll Tax	Meeting with Jen Chan (FTX) to discuss HK related payroll related questions. EY Attendees: J. DeVincenzo, K. Fitzgerald, K. Lowery, R. Walker, K. Wren Other Attendees: K. Schultea (FTX), J. Chan (FTX)	0.50	415.00	207.50
Wrenn, Kaitlin Doyle	Senior Manager	8/15/2023	Payroll Tax	Meeting with Jen Chan (FTX) to discuss HK related payroll related questions. EY Attendees: J. DeVincenzo, K. Fitzgerald, K. Lowery, R. Walker, K. Wren Other Attendees: K. Schultea (FTX), J. Chan (FTX)	0.50	683.00	341.50
Lowery, Kristie L	National Partner/Principal	8/15/2023	Payroll Tax	Meeting with Jen Chan (FTX) to discuss HK related payroll related questions. EY Attendees: J. DeVincenzo, K. Fitzgerald, K. Lowery, R. Walker, K. Wren Other Attendees: K. Schultea (FTX), J. Chan (FTX)	0.50	1,040.00	520.00
Walker, Rachael Leigh Braswell	Partner/Principal	8/15/2023	Payroll Tax	Meeting with Jen Chan (FTX) to discuss HK related payroll related questions. EY Attendees: J. DeVincenzo, K. Fitzgerald, K. Lowery, R. Walker, K. Wren Other Attendees: K. Schultea (FTX), J. Chan (FTX)	0.50	866.00	433.00

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DeVincenzo,Jennie	Managing Director	8/15/2023	Payroll Tax	Internal regroup following meeting with Jen Chan (FTX) to discuss HK related payroll related questions. EY Attendees: J. DeVincenzo, K. Wrenn, K. Fitzgerald, K. Lowery, R. Walker	0.40	814.00	325.60
Fitzgerald,Kaitlin Rose	Senior	8/15/2023	Payroll Tax	Internal regroup following meeting with Jen Chan (FTX) to discuss HK related payroll related questions. EY Attendees: J. DeVincenzo, K. Wrenn, K. Fitzgerald, K. Lowery, R. Walker	0.40	415.00	166.00
Wrenn,Kaitlin Doyle	Senior Manager	8/15/2023	Payroll Tax	Internal regroup following meeting with Jen Chan (FTX) to discuss HK related payroll related questions. EY Attendees: J. DeVincenzo, K. Wrenn, K. Fitzgerald, K. Lowery, R. Walker	0.40	683.00	273.20
Lowery,Kristie L	National Partner/Principal	8/15/2023	Payroll Tax	Internal regroup following meeting with Jen Chan (FTX) to discuss HK related payroll related questions. EY Attendees: J. DeVincenzo, K. Wrenn, K. Fitzgerald, K. Lowery, R. Walker	0.40	1,040.00	416.00
Walker,Rachael Leigh Braswell	Partner/Principal	8/15/2023	Payroll Tax	Internal regroup following meeting with Jen Chan (FTX) to discuss HK related payroll related questions. EY Attendees: J. DeVincenzo, K. Wrenn, K. Fitzgerald, K. Lowery, R. Walker	0.40	866.00	346.40
Karan,Anna Suncheuri	Staff	8/15/2023	US International Tax	Meeting to discuss international filing consolidation EY Attendees: M. Wong, A. Karan	0.20	236.00	47.20
Wong,Maddie	Staff	8/15/2023	US Income Tax	Meeting to discuss international filing consolidation EY Attendees: M. Wong, A. Karan	0.20	236.00	47.20
DeVincenzo,Jennie	Managing Director	8/15/2023	Payroll Tax	Meeting with federal employment tax auditor and manager on open employment tax related questions. EY Attendees: J. DeVincenzo, K. Wrenn, M. Rule Other Attendees: B. Nichols (IRS), J. Wagner (IRS)	0.40	814.00	325.60
Wrenn,Kaitlin Doyle	Senior Manager	8/15/2023	Payroll Tax	Meeting with federal employment tax auditor and manager on open employment tax related questions. EY Attendees: J. DeVincenzo, K. Wrenn, M. Rule Other Attendees: B. Nichols (IRS), J. Wagner (IRS)	0.40	683.00	273.20
Rule,Martin Daniel	Senior Manager	8/15/2023	Payroll Tax	Meeting with federal employment tax auditor and manager on open employment tax related questions. EY Attendees: J. DeVincenzo, K. Wrenn, M. Rule Other Attendees: B. Nichols (IRS), J. Wagner (IRS)	0.40	683.00	273.20
DeVincenzo,Jennie	Managing Director	8/15/2023	Payroll Tax	Internal debrief from federal audit call on employment tax items. EY Attendees: K. Wrenn, K. Lowery, J. DeVincenzo, M. Rule	0.30	814.00	244.20
Wrenn,Kaitlin Doyle	Senior Manager	8/15/2023	Payroll Tax	Internal debrief from federal audit call on employment tax items. EY Attendees: K. Wrenn, K. Lowery, J. DeVincenzo, M. Rule	0.30	683.00	204.90
Lowery,Kristie L	National Partner/Principal	8/15/2023	Payroll Tax	Internal debrief from federal audit call on employment tax items. EY Attendees: K. Wrenn, K. Lowery, J. DeVincenzo, M. Rule	0.30	1,040.00	312.00
Rule,Martin Daniel	Senior Manager	8/15/2023	Payroll Tax	Internal debrief from federal audit call on employment tax items. EY Attendees: K. Wrenn, K. Lowery, J. DeVincenzo, M. Rule	0.30	683.00	204.90
Mistler,Brian M	Manager	8/15/2023	US Income Tax	Federal compliance weekly catchup for filing returns. EY Attendees: B. Mistler, J. Berman, R. Huang, M. Wong	0.40	551.00	220.40
Wong,Maddie	Staff	8/15/2023	US Income Tax	Federal compliance weekly catchup for filing returns. EY Attendees: B. Mistler, J. Berman, R. Huang, M. Wong	0.40	236.00	94.40
Huang,Ricki	Senior	8/15/2023	US Income Tax	Federal compliance weekly catchup for filing returns. EY Attendees: B. Mistler, J. Berman, R. Huang, M. Wong	0.40	415.00	166.00
DeVincenzo,Jennie	Managing Director	8/15/2023	Payroll Tax	Meeting with K. Schultea (FTX) on federal employment tax audit update. EY Attendees: K. Wrenn, K. Lowery, J. DeVincenzo, M. Rule Other Attendees: K. Schultea (FTX)	0.30	814.00	244.20
Wrenn,Kaitlin Doyle	Senior Manager	8/15/2023	Payroll Tax	Meeting with K. Schultea (FTX) on federal employment tax audit update. EY Attendees: K. Wrenn, K. Lowery, J. DeVincenzo, M. Rule Other Attendees: K. Schultea (FTX)	0.30	683.00	204.90
Lowery,Kristie L	National Partner/Principal	8/15/2023	Payroll Tax	Meeting with K. Schultea (FTX) on federal employment tax audit update. EY Attendees: K. Wrenn, K. Lowery, J. DeVincenzo, M. Rule Other Attendees: K. Schultea (FTX)	0.30	1,040.00	312.00

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Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Rule,Martin Daniel	Senior Manager	8/15/2023	Payroll Tax	Meeting with K. Schultea (FTX) on federal employment tax audit update. EY Attendees: K. Wrenn, K. Lowery, J. DeVincenzo, M. Rule Other Attendees: K. Schultea (FTX)	0.30	683.00	204.90
Tong,Chia-Hui	Senior Manager	8/15/2023	Project Management Office Transition	Bi-Weekly FTX PMO touchpoint to discuss action items, project status, and follow-up items EY Attendees: C. Ancona, C. Tong, H. Choudary	0.50	683.00	341.50
Choudary,Hira	Staff	8/15/2023	Project Management Office Transition	Bi-Weekly FTX PMO touchpoint to discuss action items, project status, and follow-up items EY Attendees: C. Ancona, C. Tong, H. Choudary	0.50	236.00	118.00
Ancona,Christopher	Senior	8/15/2023	Project Management Office Transition	Bi-Weekly FTX PMO touchpoint to discuss action items, project status, and follow-up items EY Attendees: C. Ancona, C. Tong, H. Choudary	0.50	415.00	207.50
Staromiejska,Kinga	Senior Manager	8/15/2023	Non US Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Bost, B. Mistler, C. Tong, C. Ancona, D. Katnelson, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Staromiejska, K. Lowery, L. Jayanthi, M. Musano, M. Borts, N. Flagg, N. Hernandez, T. Knoeller, T. Shea, Z. Haas	0.50	683.00	341.50
Knoeller,Thomas J.	Client Serving Contractor TJK	8/15/2023	Non US Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Bost, B. Mistler, C. Tong, C. Ancona, D. Katnelson, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Staromiejska, K. Lowery, L. Jayanthi, M. Musano, M. Borts, N. Flagg, N. Hernandez, T. Knoeller, T. Shea, Z. Haas	0.50	430.00	215.00
Shea JR,Thomas M	Partner/Principal	8/15/2023	US Income Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Bost, B. Mistler, C. Tong, C. Ancona, D. Katnelson, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Staromiejska, K. Lowery, L. Jayanthi, M. Musano, M. Borts, N. Flagg, N. Hernandez, T. Knoeller, T. Shea, Z. Haas	0.50	866.00	433.00
Borts,Michael	Managing Director	8/15/2023	ACR Bookkeeping/ACR Statutory Reporting	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Bost, B. Mistler, C. Tong, C. Ancona, D. Katnelson, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Staromiejska, K. Lowery, L. Jayanthi, M. Musano, M. Borts, N. Flagg, N. Hernandez, T. Knoeller, T. Shea, Z. Haas	0.50	814.00	407.00
Hernandez,Nancy I.	Senior Manager	8/15/2023	ACR Bookkeeping/ACR Statutory Reporting	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Bost, B. Mistler, C. Tong, C. Ancona, D. Katnelson, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Staromiejska, K. Lowery, L. Jayanthi, M. Musano, M. Borts, N. Flagg, N. Hernandez, T. Knoeller, T. Shea, Z. Haas	0.50	683.00	341.50
Flagg,Nancy A.	Managing Director	8/15/2023	US State and Local Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Bost, B. Mistler, C. Tong, C. Ancona, D. Katnelson, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Staromiejska, K. Lowery, L. Jayanthi, M. Musano, M. Borts, N. Flagg, N. Hernandez, T. Knoeller, T. Shea, Z. Haas	0.50	814.00	407.00

Exhibit A

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period August 2023 through August 31, 2023

Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Bost,Anne	Managing Director	8/15/2023	Transfer Pricing	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Bost, B. Mistler, C. Tong, C. Ancona, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Staromiejska, K. Lowery, L. Jayanthi, M. Musano, M. Borts, N. Flagg, N. Hernandez, T. Knoeller, T. Shea, Z. Haas	0.50	814.00	407.00
Mistler,Brian M	Manager	8/15/2023	US Income Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Bost, B. Mistler, C. Tong, C. Ancona, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Staromiejska, K. Lowery, L. Jayanthi, M. Musano, M. Borts, N. Flagg, N. Hernandez, T. Knoeller, T. Shea, Z. Haas	0.50	551.00	275.50
Tong,Chia-Hui	Senior Manager	8/15/2023	Project Management Office Transition	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Bost, B. Mistler, C. Tong, C. Ancona, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Staromiejska, K. Lowery, L. Jayanthi, M. Musano, M. Borts, N. Flagg, N. Hernandez, T. Knoeller, T. Shea, Z. Haas	0.50	683.00	341.50
Katsnelson,David	Senior Manager	8/15/2023	Transfer Pricing	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Bost, B. Mistler, C. Tong, C. Ancona, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Staromiejska, K. Lowery, L. Jayanthi, M. Musano, M. Borts, N. Flagg, N. Hernandez, T. Knoeller, T. Shea, Z. Haas	0.50	683.00	341.50
Hall,Emily Melissa	Senior	8/15/2023	US State and Local Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Bost, B. Mistler, C. Tong, C. Ancona, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Staromiejska, K. Lowery, L. Jayanthi, M. Musano, M. Borts, N. Flagg, N. Hernandez, T. Knoeller, T. Shea, Z. Haas	0.50	415.00	207.50
Choudary,Hira	Staff	8/15/2023	Project Management Office Transition	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Bost, B. Mistler, C. Tong, C. Ancona, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Staromiejska, K. Lowery, L. Jayanthi, M. Musano, M. Borts, N. Flagg, N. Hernandez, T. Knoeller, T. Shea, Z. Haas	0.50	236.00	118.00
Scott,James	Client Serving Contractor JS	8/15/2023	US Income Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Bost, B. Mistler, C. Tong, C. Ancona, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Staromiejska, K. Lowery, L. Jayanthi, M. Musano, M. Borts, N. Flagg, N. Hernandez, T. Knoeller, T. Shea, Z. Haas	0.50	600.00	300.00

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Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

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Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Wrenn,Kaitlin Doyle	Senior Manager	8/15/2023	Payroll Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Bost, B. Mistler, C. Tong, C. Ancona, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Staromiejska, K. Lowery, L. Jayanthi, M. Musano, M. Borts, N. Flagg, N. Hernandez, T. Knoeller, T. Shea, Z. Haas	0.50	683.00	341.50
Lowery,Kristie L	National Partner/Principal	8/15/2023	Payroll Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Bost, B. Mistler, C. Tong, C. Ancona, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Staromiejska, K. Lowery, L. Jayanthi, M. Musano, M. Borts, N. Flagg, N. Hernandez, T. Knoeller, T. Shea, Z. Haas	0.50	1,040.00	520.00
Musano,Matthew Albert	Senior Manager	8/15/2023	US State and Local Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Bost, B. Mistler, C. Tong, C. Ancona, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Staromiejska, K. Lowery, L. Jayanthi, M. Musano, M. Borts, N. Flagg, N. Hernandez, T. Knoeller, T. Shea, Z. Haas	0.50	683.00	341.50
Haas,Zach	Senior Manager	8/15/2023	US Income Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Bost, B. Mistler, C. Tong, C. Ancona, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Staromiejska, K. Lowery, L. Jayanthi, M. Musano, M. Borts, N. Flagg, N. Hernandez, T. Knoeller, T. Shea, Z. Haas	0.50	683.00	341.50
Ancona,Christopher	Senior	8/15/2023	Project Management Office Transition	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Bost, B. Mistler, C. Tong, C. Ancona, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Staromiejska, K. Lowery, L. Jayanthi, M. Musano, M. Borts, N. Flagg, N. Hernandez, T. Knoeller, T. Shea, Z. Haas	0.50	415.00	207.50
Hammon,David Lane	Manager	8/15/2023	Non US Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Bost, B. Mistler, C. Tong, C. Ancona, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Staromiejska, K. Lowery, L. Jayanthi, M. Musano, M. Borts, N. Flagg, N. Hernandez, T. Knoeller, T. Shea, Z. Haas	0.50	551.00	275.50
Bailey,Doug	Partner/Principal	8/15/2023	US International Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Bost, B. Mistler, C. Tong, C. Ancona, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Staromiejska, K. Lowery, L. Jayanthi, M. Musano, M. Borts, N. Flagg, N. Hernandez, T. Knoeller, T. Shea, Z. Haas	0.50	866.00	433.00

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Summary of Fees by Professional

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Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Healy,John	Senior Manager	8/15/2023	US Income Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Bost, B. Mistler, C. Tong, C. Ancona, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Staromiejska, K. Lowery, L. Jayanthi, M. Musano, M. Borts, N. Flagg, N. Hernandez, T. Knoeller, T. Shea, Z. Haas	0.50	683.00	341.50
Jayanthi,Lakshmi	Senior Manager	8/15/2023	US International Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Bost, B. Mistler, C. Tong, C. Ancona, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Staromiejska, K. Lowery, L. Jayanthi, M. Musano, M. Borts, N. Flagg, N. Hernandez, T. Knoeller, T. Shea, Z. Haas	0.50	683.00	341.50
Karan,Anna Suncheuri	Staff	8/15/2023	US International Tax	Meeting to discuss validation errors in OIT EY Attendees: M. Wong, A. Karan	0.80	236.00	188.80
Wong,Maddie	Staff	8/15/2023	US Income Tax	Meeting to discuss validation errors in OIT EY Attendees: M. Wong, A. Karan	0.80	236.00	188.80
Short,Victoria	Manager	8/15/2023	Payroll Tax	Internal discussion on employment tax accounts relating to closures and missing reports EY Attendees: V. Short, K. Wrenn	0.40	551.00	220.40
Wrenn,Kaitlin Doyle	Senior Manager	8/15/2023	Payroll Tax	Internal discussion on employment tax accounts relating to closures and missing reports EY Attendees: V. Short, K. Wrenn	0.40	683.00	273.20
Shea JR,Thomas M	Partner/Principal	8/15/2023	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status and action items. EY Attendees: C. Tong, C. Ancona, J. Berman, J. Scott, K. Lowery, T. Shea, B. Mistler Other Attendees: M. Cilia (FTX), K. Schultea (FTX)	0.40	866.00	346.40
Mistler,Brian M	Manager	8/15/2023	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status and action items. EY Attendees: C. Tong, C. Ancona, J. Berman, J. Scott, K. Lowery, T. Shea, B. Mistler Other Attendees: M. Cilia (FTX), K. Schultea (FTX)	0.40	551.00	220.40
Tong,Chia-Hui	Senior Manager	8/15/2023	Project Management Office Transition	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status and action items. EY Attendees: C. Tong, C. Ancona, J. Berman, J. Scott, K. Lowery, T. Shea, B. Mistler Other Attendees: M. Cilia (FTX), K. Schultea (FTX)	0.40	683.00	273.20
Scott,James	Client Serving Contractor JS	8/15/2023	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status and action items. EY Attendees: C. Tong, C. Ancona, J. Berman, J. Scott, K. Lowery, T. Shea, B. Mistler Other Attendees: M. Cilia (FTX), K. Schultea (FTX)	0.40	600.00	240.00
Lowery,Kristie L	National Partner/Principal	8/15/2023	Payroll Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status and action items. EY Attendees: C. Tong, C. Ancona, J. Berman, J. Scott, K. Lowery, T. Shea, B. Mistler Other Attendees: M. Cilia (FTX), K. Schultea (FTX)	0.40	1,040.00	416.00
Ancona,Christopher	Senior	8/15/2023	Project Management Office Transition	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status and action items. EY Attendees: C. Tong, C. Ancona, J. Berman, J. Scott, K. Lowery, T. Shea, B. Mistler Other Attendees: M. Cilia (FTX), K. Schultea (FTX)	0.40	415.00	166.00
Short,Victoria	Manager	8/15/2023	Payroll Tax	Call discussing items relating to Employment Tax IDR for multiple entities EY Attendees: J. DeVincenzo, K. Wrenn, K. Lowery, V. Short Other Attendees: D. Fish (LedgerX), S. Tang (Ledger Prime), G. Camella (LedgerX), J. Markau (LedgerX), K. Schultea (FTX)	1.30	551.00	716.30
DeVincenzo,Jennie	Managing Director	8/15/2023	Payroll Tax	Call discussing items relating to Employment Tax IDR for multiple entities EY Attendees: J. DeVincenzo, K. Wrenn, K. Lowery, V. Short Other Attendees: D. Fish (LedgerX), S. Tang (Ledger Prime), G. Camella (LedgerX), J. Markau (LedgerX), K. Schultea (FTX)	1.30	814.00	1,058.20

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Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Wrenn,Kaitlin Doyle	Senior Manager	8/15/2023	Payroll Tax	Call discussing items relating to Employment Tax IDR for multiple entities EY Attendees: J. DeVincenzo, K. Wrenn, K. Lowery, V. Short Other Attendees: D. Fish (LedgerX), S. Tang (Ledger Prime), G. Camella (LedgerX), J. Markau (LedgerX), K. Schultea (FTX)	1.30	683.00	887.90
Lowery,Kristie L	National Partner/Principal	8/15/2023	Payroll Tax	Call discussing items relating to Employment Tax IDR for multiple entities EY Attendees: J. DeVincenzo, K. Wrenn, K. Lowery, V. Short Other Attendees: D. Fish (LedgerX), S. Tang (Ledger Prime), G. Camella (LedgerX), J. Markau (LedgerX), K. Schultea (FTX)	1.30	1,040.00	1,352.00
Shea JR,Thomas M	Partner/Principal	8/15/2023	US Income Tax	Internal weekly field of play call to discuss state and local tax workstream updates. EY Attendees: E. Hall, E. Zheng, J. Scott, K. Gatt, M. Musano, N. Flagg, T. Shea, W. Bieganski, Y. Sun	0.50	866.00	433.00
Flagg,Nancy A.	Managing Director	8/15/2023	US State and Local Tax	Internal weekly field of play call to discuss state and local tax workstream updates. EY Attendees: E. Hall, E. Zheng, J. Scott, K. Gatt, M. Musano, N. Flagg, T. Shea, W. Bieganski, Y. Sun	0.50	814.00	407.00
Hall,Emily Melissa	Senior	8/15/2023	US State and Local Tax	Internal weekly field of play call to discuss state and local tax workstream updates. EY Attendees: E. Hall, E. Zheng, J. Scott, K. Gatt, M. Musano, N. Flagg, T. Shea, W. Bieganski, Y. Sun	0.50	415.00	207.50
Zheng,Eva	Manager	8/15/2023	US State and Local Tax	Internal weekly field of play call to discuss state and local tax workstream updates. EY Attendees: E. Hall, E. Zheng, J. Scott, K. Gatt, M. Musano, N. Flagg, T. Shea, W. Bieganski, Y. Sun	0.50	551.00	275.50
Scott,James	Client Serving Contractor JS	8/15/2023	US State and Local Tax	Internal weekly field of play call to discuss state and local tax workstream updates. EY Attendees: E. Hall, E. Zheng, J. Scott, K. Gatt, M. Musano, N. Flagg, T. Shea, W. Bieganski, Y. Sun	0.50	600.00	300.00
Gatt,Katie	Senior Manager	8/15/2023	US State and Local Tax	Internal weekly field of play call to discuss state and local tax workstream updates. EY Attendees: E. Hall, E. Zheng, J. Scott, K. Gatt, M. Musano, N. Flagg, T. Shea, W. Bieganski, Y. Sun	0.50	683.00	341.50
Musano,Matthew Albert	Senior Manager	8/15/2023	US State and Local Tax	Internal weekly field of play call to discuss state and local tax workstream updates. EY Attendees: E. Hall, E. Zheng, J. Scott, K. Gatt, M. Musano, N. Flagg, T. Shea, W. Bieganski, Y. Sun	0.50	683.00	341.50
Bieganski,Walter	Client Serving Contractor WB	8/15/2023	US State and Local Tax	Internal weekly field of play call to discuss state and local tax workstream updates. EY Attendees: E. Hall, E. Zheng, J. Scott, K. Gatt, M. Musano, N. Flagg, T. Shea, W. Bieganski, Y. Sun	0.50	200.00	100.00
Sun,Yuchen	Senior	8/15/2023	US State and Local Tax	Internal weekly field of play call to discuss state and local tax workstream updates. EY Attendees: E. Hall, E. Zheng, J. Scott, K. Gatt, M. Musano, N. Flagg, T. Shea, W. Bieganski, Y. Sun	0.50	415.00	207.50
Mistler,Brian M	Manager	8/15/2023	US Income Tax	Internal meeting to discuss potential apportionment approaches for state and local tax return purposes for an FTX entity EY Attendees: B. Mistler, E. Hall, L. Lovelace, M. Musano, W. Bieganski	0.40	551.00	220.40
Hall,Emily Melissa	Senior	8/15/2023	US State and Local Tax	Internal meeting to discuss potential apportionment approaches for state and local tax return purposes for an FTX entity EY Attendees: B. Mistler, E. Hall, L. Lovelace, M. Musano, W. Bieganski	0.40	415.00	166.00
Lovelace,Lauren	Partner/Principal	8/15/2023	US International Tax	Internal meeting to discuss potential apportionment approaches for state and local tax return purposes for an FTX entity EY Attendees: B. Mistler, E. Hall, L. Lovelace, M. Musano, W. Bieganski	0.40	866.00	346.40
Musano,Matthew Albert	Senior Manager	8/15/2023	US State and Local Tax	Internal meeting to discuss potential apportionment approaches for state and local tax return purposes for an FTX entity EY Attendees: B. Mistler, E. Hall, L. Lovelace, M. Musano, W. Bieganski	0.40	683.00	273.20
Bieganski,Walter	Client Serving Contractor WB	8/15/2023	US State and Local Tax	Internal meeting to discuss potential apportionment approaches for state and local tax return purposes for an FTX entity EY Attendees: B. Mistler, E. Hall, L. Lovelace, M. Musano, W. Bieganski	0.40	200.00	80.00
Hall,Emily Melissa	Senior	8/15/2023	US State and Local Tax	Internal call to walk through entity-level specific facts regarding a state business license notice received. EY Attendees: E. Hall, R. Eikenes	0.50	415.00	207.50

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Summary of Fees by Professional

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Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Eikenes,Ryan	Staff	8/15/2023	US State and Local Tax	Internal call to walk through entity-level specific facts regarding a state business license notice received. EY Attendees: E. Hall, R. Eikenes	0.50	236.00	118.00
Noda,Sachiho	Staff	8/15/2023	Non US Tax	Introduction of the FTX Japan project and task assignment EY Attendees: S. Noda, Z. Du, Y. Nakayama	1.00	236.00	236.00
Du,Zhiyun	Staff	8/15/2023	Non US Tax	Introduction of the FTX Japan project and task assignment EY Attendees: S. Noda, Z. Du, Y. Nakayama	1.00	236.00	236.00
Knoeller,Thomas J.	Client Serving Contractor TJK	8/15/2023	Non US Tax	Weekly meeting with ACR and Non-US direct tax workstreams to discuss current outstanding items. EY Attendees: C. MacLean, D. Hammon, N. Hernandez, T. Knoeller, A. Mathew, M. Borts	0.40	430.00	172.00
John Mathew,Abel	Senior	8/15/2023	ACR Bookkeeping/ACR Statutory Reporting	Weekly meeting with ACR and Non-US direct tax workstreams to discuss current outstanding items. EY Attendees: C. MacLean, D. Hammon, N. Hernandez, T. Knoeller, A. Mathew, M. Borts	0.40	415.00	166.00
Borts,Michael	Managing Director	8/15/2023	ACR Bookkeeping/ACR Statutory Reporting	Weekly meeting with ACR and Non-US direct tax workstreams to discuss current outstanding items. EY Attendees: C. MacLean, D. Hammon, N. Hernandez, T. Knoeller, A. Mathew, M. Borts	0.40	814.00	325.60
Hernandez,Nancy I.	Senior Manager	8/15/2023	ACR Bookkeeping/ACR Statutory Reporting	Weekly meeting with ACR and Non-US direct tax workstreams to discuss current outstanding items. EY Attendees: C. MacLean, D. Hammon, N. Hernandez, T. Knoeller, A. Mathew, M. Borts	0.40	683.00	273.20
MacLean,Corrie	Senior	8/15/2023	Non US Tax	Weekly meeting with ACR and Non-US direct tax workstreams to discuss current outstanding items. EY Attendees: C. MacLean, D. Hammon, N. Hernandez, T. Knoeller, A. Mathew, M. Borts	0.40	415.00	166.00
Hammon,David Lane	Manager	8/15/2023	Non US Tax	Weekly meeting with ACR and Non-US direct tax workstreams to discuss current outstanding items. EY Attendees: C. MacLean, D. Hammon, N. Hernandez, T. Knoeller, A. Mathew, M. Borts	0.40	551.00	220.40
MacLean,Corrie	Senior	8/15/2023	Non US Tax	Meeting with Tricor HK to discuss next steps EY Attendees: C. MacLean, D. Hammon, J. Scott, L. Lovelace, D. Bailey Other Attendees: C. Lee (Tricor), J. Lau (Tricor), V. Lai (Tricor)	0.30	415.00	124.50
Scott,James	Client Serving Contractor JS	8/15/2023	Non US Tax	Meeting with Tricor HK to discuss next steps EY Attendees: C. MacLean, D. Hammon, J. Scott, L. Lovelace, D. Bailey Other Attendees: C. Lee (Tricor), J. Lau (Tricor), V. Lai (Tricor)	0.30	600.00	180.00
Lovelace,Lauren	Partner/Principal	8/15/2023	US International Tax	Meeting with Tricor HK to discuss next steps EY Attendees: C. MacLean, D. Hammon, J. Scott, L. Lovelace, D. Bailey Other Attendees: C. Lee (Tricor), J. Lau (Tricor), V. Lai (Tricor)	0.30	866.00	259.80
Hammon,David Lane	Manager	8/15/2023	Non US Tax	Meeting with Tricor HK to discuss next steps EY Attendees: C. MacLean, D. Hammon, J. Scott, L. Lovelace, D. Bailey Other Attendees: C. Lee (Tricor), J. Lau (Tricor), V. Lai (Tricor)	0.30	551.00	165.30
Bailey,Doug	Partner/Principal	8/15/2023	US International Tax	Meeting with Tricor HK to discuss next steps EY Attendees: C. MacLean, D. Hammon, J. Scott, L. Lovelace, D. Bailey Other Attendees: C. Lee (Tricor), J. Lau (Tricor), V. Lai (Tricor)	0.30	866.00	259.80
MacLean,Corrie	Senior	8/15/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon	0.50	415.00	207.50
Hammon,David Lane	Manager	8/15/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon	0.50	551.00	275.50

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Summary of Fees by Professional

For the Period August 2023 through August 31, 2023

Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Hernandez,Nancy I.	Senior Manager	8/15/2023	ACR Bookkeeping/ACR Statutory Reporting	Check in with EY local teams on due diligence matters (ongoing, primarily Germany, Switzerland, and US team)	0.10	683.00	68.30
Karan,Anna Suncheuri	Staff	8/15/2023	US International Tax	International Tax daily compliance status meeting	0.50	236.00	118.00
Karan,Anna Suncheuri	Staff	8/15/2023	US International Tax	Finishing up clearing diagnostics and xml errors on all the international filing	3.90	236.00	920.40
Karan,Anna Suncheuri	Staff	8/15/2023	US International Tax	Clearing diagnostics on the top consolidation that are flowing from the international filing	3.90	236.00	920.40
Karan,Anna Suncheuri	Staff	8/15/2023	US International Tax	Xml errors regarding number of 5471 that were included in the top consolidation and fixing it.	3.90	236.00	920.40
Karan,Anna Suncheuri	Staff	8/15/2023	US International Tax	Reviewing the xml	0.80	236.00	188.80
Zhuo,Melody	Staff	8/15/2023	US International Tax	International Tax Compliance - cleared validation errors for four 5471 returns	3.00	236.00	708.00
Yang,Rachel Sim	Senior Manager	8/15/2023	Information Reporting	ReviewForm 8992 for FTX entities	2.00	683.00	1,366.00
Yang,Rachel Sim	Senior Manager	8/15/2023	Information Reporting	ReviewForm 8992 for FTX entities	3.00	683.00	2,049.00
Figueroa,Carolina S	Senior	8/15/2023	Transfer Pricing	Finalized review of the notes left in the transfer pricing documentation and editing figures within the doc for consistency and accuracy.	1.20	415.00	498.00
Haq,Shafay	Senior	8/15/2023	Technology	Continuing to analyze of Tax calculation queries can be optimized further for Client tax return	3.00	415.00	1,245.00
Haq,Shafay	Senior	8/15/2023	Technology	Finalizing documentation for tax calculation code and client delivery	3.00	415.00	1,245.00
Haq,Shafay	Senior	8/15/2023	Technology	Testing numbers and comparing to tax calculation between audit log and summary of tax calc for client delivery	2.00	415.00	830.00
Staromiejska,Kinga	Senior Manager	8/15/2023	Non US Tax	Review of potential services required by non-debtor entities in Switzerland requested by FTX.	1.80	683.00	1,229.40
Mosdzin,Dennis	Senior Manager	8/15/2023	ACR Bookkeeping/ACR Statutory Reporting	Feedback to open questions T. Nguyen, review of set-up Engagement Preparation of financial statements 2021 in our System ("Bedienungsassistent")	0.50	683.00	341.50
Bailey,Doug	Partner/Principal	8/15/2023	Tax Advisory	Additional revisions to the section 9100 relief request	2.00	866.00	1,732.00
Shea JR,Thomas M	Partner/Principal	8/15/2023	US Income Tax	Agenda, Prep, Follow-ups for Meeting with M. Cilia, K. Schultea	0.60	866.00	519.60
Shea JR,Thomas M	Partner/Principal	8/15/2023	US Income Tax	Substantive Review of 2022 Income Tax Return for Alameda Research LLC	2.80	866.00	2,424.80
Shea JR,Thomas M	Partner/Principal	8/15/2023	US Income Tax	Review of final digital asset gain/loss calculations as provided by Tax Analyzer for Digital Assets Team	0.90	866.00	779.40
Shea JR,Thomas M	Partner/Principal	8/15/2023	US Income Tax	Review of final Alameda Research LLC 2022 income tax return package	1.60	866.00	1,385.60
Shea JR,Thomas M	Partner/Principal	8/15/2023	US Income Tax	Review of attribute/loss carryforward disclosures for Alameda Research LLC	0.70	866.00	606.20
Shea JR,Thomas M	Partner/Principal	8/15/2023	US Income Tax	Final review of 9100 files submitted to IRS and follow-up correspondence on missing docs, written correspondence resolving missing files	1.30	866.00	1,125.80
Shea JR,Thomas M	Partner/Principal	8/15/2023	US Income Tax	Final review of 2022 income tax return packages for e-filing submission (ex. Alameda Research LLC)	2.40	866.00	2,078.40
Carver,Cody R.	Senior	8/15/2023	Payroll Tax	Tracking tax technical information provided by FTX platform users. Providing correct information and responses to FTX customers.	2.30	415.00	954.50
Huang,Fei Yu	Senior	8/15/2023	US Income Tax	Update summary K1K3	3.00	415.00	1,245.00
Huang,Fei Yu	Senior	8/15/2023	US Income Tax	Continue to update summary K1K3	1.30	415.00	539.50
Flagg,Nancy A.	Managing Director	8/15/2023	US State and Local Tax	Prepare and send pre-petition income tax return cover letter to T. Shea, J. Scott and B. Mistler for review and attachment to TYE 10-31-2022 federal income tax returns	1.20	814.00	976.80
Craven,Simone	Manager	8/15/2023	Non US Tax	Queries from EY US	0.80	551.00	440.80
Carreras,Stephen	Manager	8/15/2023	Payroll Tax	Review of outstanding tax payments/ cross check with payment statement received and agreeing with ITO on payments made + comms to EY US team on the same + advising on outstanding payments of tax and social insurance still to be made by company	1.50	551.00	826.50
Dillard,Adam	Senior	8/15/2023	Technology	Run FTX ETH wallets	3.30	415.00	1,369.50
Bost,Anne	Managing Director	8/15/2023	Transfer Pricing	Read and respond to various emails	1.90	814.00	1,546.60
Bost,Anne	Managing Director	8/15/2023	Transfer Pricing	Finish review of transaction 3 for 2022 transfer pricing documentation	1.60	814.00	1,302.40
Bost,Anne	Managing Director	8/15/2023	Transfer Pricing	Finish review of transaction 1 for 2022 transfer pricing documentation	0.30	814.00	244.20
Bost,Anne	Managing Director	8/15/2023	Transfer Pricing	Finish review of transaction 2 for 2022 transfer pricing documentation	1.20	814.00	976.80

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Bost,Anne	Managing Director	8/15/2023	Transfer Pricing	Finish review of transaction 4 for 2022 transfer pricing documentation	1.40	814.00	1,139.60
Bost,Anne	Managing Director	8/15/2023	Transfer Pricing	Finish review of transaction 5 for 2022 transfer pricing documentation	2.10	814.00	1,709.40
Geisler,Arthur	Staff	8/15/2023	ACR Bookkeeping/ACR Statutory Reporting	VAT Europe	3.90	236.00	920.40
Short,Victoria	Manager	8/15/2023	Payroll Tax	Employment tax IDR documentation and clean up, Correspondence lookup and review for employment tax accounts via online portals and documentation of findings.	3.20	551.00	1,763.20
Short,Victoria	Manager	8/15/2023	Payroll Tax	Employment tax audit matrix updates, organizing folders and files, email IL on employment tax account status.	2.00	551.00	1,102.00
Braun,Avi	Staff	8/15/2023	Non US Tax	Meeting - FTX International Compliance - Tax Return Prep - team touchpoint	1.00	236.00	236.00
Braun,Avi	Staff	8/15/2023	Non US Tax	Reviewing prior populated forms	2.00	236.00	472.00
Braun,Avi	Staff	8/15/2023	Non US Tax	Addressing issues made in prior population	1.00	236.00	236.00
Braun,Avi	Staff	8/15/2023	Non US Tax	Printing out forms from OneSource	1.00	236.00	236.00
Braun,Avi	Staff	8/15/2023	Non US Tax	Printing out correct forms	1.50	236.00	354.00
Delft,Björn	Partner/Principal	8/15/2023	Non US Tax	Call: Stephanie Knüwer, Achim Hofherr to agree on finalization of Tax due diligence report for FTX Trading GmbH	0.30	866.00	259.80
Pierce,Brandon	Staff	8/15/2023	Payroll Tax	Combining and consolidating payroll registers	3.90	236.00	920.40
Pierce,Brandon	Staff	8/15/2023	Payroll Tax	Payroll file consolidation	1.10	236.00	259.60
Tong,Chia-Hui	Senior Manager	8/15/2023	Project Management Office Transition	Review EY team upcoming deliverables	1.30	683.00	887.90
Tong,Chia-Hui	Senior Manager	8/15/2023	Project Management Office Transition	Review interim fee application items	0.90	683.00	614.70
Tong,Chia-Hui	Senior Manager	8/15/2023	Project Management Office Transition	Prepare agenda for biweekly FTX meeting	0.80	683.00	546.40
Tong,Chia-Hui	Senior Manager	8/15/2023	Project Management Office Transition	Prepare talk points for internal leads call	0.60	683.00	409.80
Ancona,Christopher	Senior	8/15/2023	Project Management Office Transition	Continued revisions to the April fee application and correspondence with tax workstreams	2.40	415.00	996.00
Ancona,Christopher	Senior	8/15/2023	Project Management Office Transition	Make additional updates to the April fee application	1.30	415.00	539.50
Katsnelson,David	Senior Manager	8/15/2023	Transfer Pricing	Daily Regroup call	0.20	683.00	136.60
Katsnelson,David	Senior Manager	8/15/2023	Transfer Pricing	Final review of 2022 US TP Document	0.70	683.00	478.10
Katsnelson,David	Senior Manager	8/15/2023	Transfer Pricing	Review of 2022 US TP Documentation - Appendices	0.50	683.00	341.50
McComber,Donna	National Partner/Principal	8/15/2023	Transfer Pricing	Work on CbCR review and doc review	2.30	1,040.00	2,392.00
Hall,Emily Melissa	Senior	8/15/2023	US State and Local Tax	Responded to New York City auditor regarding withdrawal of proof of claim.	0.10	415.00	41.50
Molnar,Evgeniya	Senior	8/15/2023	US State and Local Tax	Began creating separate company workbooks for return preparation.	3.60	415.00	1,494.00
Wisniewski-Pena,Fernando	Staff	8/15/2023	Transfer Pricing	Updated APAC Support IT Service Write Up	2.50	236.00	590.00
Di Stefano,Julia	Senior	8/15/2023	Transfer Pricing	Final review of the FY2022 Transfer Pricing Documentation	3.10	415.00	1,286.50
Di Stefano,Julia	Senior	8/15/2023	Transfer Pricing	Organized appendices of the documentation	1.50	415.00	622.50
Choudary,Hira	Staff	8/15/2023	Project Management Office Transition	Sent out leads notes to the internal leads call attendees	0.80	236.00	188.80
Berman,Jake	Senior Manager	8/15/2023	US Income Tax	Federal compliance weekly catchup for filing returns. EY Attendees: B. Mistler, J. Berman, R. Huang, M. Wong	0.40	683.00	273.20
Berman,Jake	Senior Manager	8/15/2023	US Income Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Bost, B. Mistler, C. Tong, C. Ancona, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Staromiejska, K. Lowery, L. Jayanthi, M. Musano, M. Borts, N. Flagg, N. Hernandez, T. Knoeller, T. Shea, Z. Haas	0.50	683.00	341.50
Berman,Jake	Senior Manager	8/15/2023	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status and action items. EY Attendees: C. Tong, C. Ancona, J. Berman, J. Scott, K. Lowery, T. Shea, B. Mistler Other Attendees: M. Cilia (FTX), K. Schultea (FTX)	0.40	683.00	273.20
Berman,Jake	Senior Manager	8/15/2023	US Income Tax	Clearing efile diagnostics for 2022 tax returns	1.30	683.00	887.90
Berman,Jake	Senior Manager	8/15/2023	US Income Tax	Reviewing final AICPA Checklists for 2022 tax returns	2.20	683.00	1,502.60

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Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Berman,Jake	Senior Manager	8/15/2023	US Income Tax	Reviewing PDF-XML comparison workbooks for 2022 tax returns	2.40	683.00	1,639.20
Berman,Jake	Senior Manager	8/15/2023	US Income Tax	Reviewing final updates from PPMD review for 2022 tax returns	3.10	683.00	2,117.30
Scott,James	Client Serving Contractor JS	8/15/2023	US Income Tax	Review of federal Form 1120s related to 8/15/2023 filing	2.60	600.00	1,560.00
Scott,James	Client Serving Contractor JS	8/15/2023	US Income Tax	Analysis of tax adjustments related to 8/15/2023 filings	1.80	600.00	1,080.00
Scott,James	Client Serving Contractor JS	8/15/2023	US Income Tax	Review of digital asset reporting for 8/15/2023 filings	2.40	600.00	1,440.00
Scott,James	Client Serving Contractor JS	8/15/2023	US Income Tax	Review of responsive documentation related to IRS exam	1.40	600.00	840.00
Scott,James	Client Serving Contractor JS	8/15/2023	Non US Tax	Non-US compliance data input review	1.30	600.00	780.00
Fitzgerald,Kaitlin Rose	Senior	8/15/2023	Payroll Tax	Draft follow-up email from meeting for equity information discussed and needed	0.60	415.00	249.00
Wrenn,Kaitlin Doyle	Senior Manager	8/15/2023	Payroll Tax	Preparation of the benefit IDR request for review with D. Ornelas.	1.30	683.00	887.90
Wrenn,Kaitlin Doyle	Senior Manager	8/15/2023	Payroll Tax	Review of corrected information reporting forms per request from FTX	0.50	683.00	341.50
Goto,Keisuke	Senior Manager	8/15/2023	Transfer Pricing	Reviewing the profit split calculation worksheet from October to December 2022, provided by FTX Japan	0.50	683.00	341.50
Goto,Keisuke	Senior Manager	8/15/2023	Transfer Pricing	Providing comments and additional questions on the profit split calculations via email to FTX Japan (S. Kojima)	0.50	683.00	341.50
Lowery,Kristie L	National Partner/Principal	8/15/2023	Payroll Tax	Review of the Benefits Information Document Request to discuss with D. Ornelas from FTX	1.10	1,040.00	1,144.00
Lovelace,Lauren	Partner/Principal	8/15/2023	US International Tax	Research for adjusting net operating losses and capital losses	3.20	866.00	2,771.20
Lovelace,Lauren	Partner/Principal	8/15/2023	US International Tax	Preparing statement for adjustment of net operating losses	3.50	866.00	3,031.00
Wong,Maddie	Staff	8/15/2023	US Income Tax	Creating signature packages	1.10	236.00	259.60
Wong,Maddie	Staff	8/15/2023	US Income Tax	Clearing diagnostics in OneSource	2.30	236.00	542.80
Wong,Maddie	Staff	8/15/2023	US Income Tax	E-filing returns	1.20	236.00	283.20
Wong,Maddie	Staff	8/15/2023	US Income Tax	Adding attachments to the OneSource Income Tax Locators	2.90	236.00	684.40
Wong,Maddie	Staff	8/15/2023	US Income Tax	Calling OneSource Income Tax support to figure out how to populate Form 8050	2.10	236.00	495.60
Gibson,Mitch	Senior	8/15/2023	Transfer Pricing	Dividing TP doc for each individual company.	0.60	415.00	249.00
Hung,Mo	Manager	8/15/2023	US Income Tax	Feeder Aggregate workpaper updates review	1.10	551.00	606.10
Rumford,Neil	Partner/Principal	8/15/2023	ACR Bookkeeping/ACR Statutory Reporting	FTX (Gibraltar) & ZUBR Exchange Ltd - respond to query from N Hernandez, EY US.	0.20	866.00	173.20
Espley-Ault,Olivia	Senior Manager	8/15/2023	Non US Tax	Review various correspondences sent while I was away and consider the status	0.60	683.00	409.80
Billings,Phoebe	Manager	8/15/2023	Transfer Pricing	Updated the Country-by-country reporting for additional notes and final review of the forms	3.00	551.00	1,653.00
Billings,Phoebe	Manager	8/15/2023	Transfer Pricing	Daily status call (8/15) on transfer pricing deliverables	0.30	551.00	165.30
Walker,Rachael Leigh Braswell	Partner/Principal	8/15/2023	Payroll Tax	Provided feedback on equity calculations	0.60	866.00	519.60
Huang,Ricki	Senior	8/15/2023	US Income Tax	Make last minute updates to the returns for completeness	3.90	415.00	1,618.50
Huang,Ricki	Senior	8/15/2023	US Income Tax	Enable and efile all the tax returns via tax software	3.70	415.00	1,535.50
Eikenes,Ryan	Staff	8/15/2023	US State and Local Tax	See comments ??	0.50	236.00	118.00
Thomas,Sajani	Staff	8/15/2023	Transfer Pricing	Continued working on APAC Trading benchmarking and generated financial updates for benchmarking.	3.50	236.00	826.00
Zhang,Shannon	Staff	8/15/2023	US Income Tax	Continue to prepare K1 Suite workbook for Feeder fund	3.00	236.00	708.00
Zhang,Shannon	Staff	8/15/2023	US Income Tax	Work on the K1 Suite workbook for Feeder fund	3.00	236.00	708.00
Zhang,Shannon	Staff	8/15/2023	US Income Tax	Import Aggregate workbook to K1K3 suite workbook	2.50	236.00	590.00
Knüwer,Stephanie	Senior Manager	8/15/2023	Non US Tax	VAT-Return 2021 - Internal Call with Tim Kurschat to check which Information has been transferred in Date from previous advisor PWC/Mazars, which information is still required and where we can get that information	0.50	683.00	341.50
Nguyen,Thinh	Staff	8/15/2023	ACR Bookkeeping/ACR Statutory Reporting	Set up preparation the fist draft financial report 2021 on Date system	0.50	236.00	118.00

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Nguyen, Thinh	Staff	8/15/2023	ACR Bookkeeping/ACR Statutory Reporting	Implementation the terms and conditions assistant for financial statement 2021 on date AP Classic	1.00	236.00	236.00
Nguyen, Thinh	Staff	8/15/2023	ACR Bookkeeping/ACR Statutory Reporting	Analyzing the first draft of financial statement after implementation the terms and conditions assistant in Date Classic	0.80	236.00	188.80
Nguyen, Thinh	Staff	8/15/2023	ACR Bookkeeping/ACR Statutory Reporting	Analyze the company contract in 2021 in Date Archive	0.40	236.00	94.40
Nguyen, Thinh	Staff	8/15/2023	ACR Bookkeeping/ACR Statutory Reporting	Discussion with Dennis about set-up Engagement Preparation of financial statements	0.50	236.00	118.00
Nguyen, Thinh	Staff	8/15/2023	ACR Bookkeeping/ACR Statutory Reporting	Analyze the booking without invoice of the cost plus in 2021 in Date	0.50	236.00	118.00
Bouza, Victor	Manager	8/15/2023	ACR Bookkeeping/ACR Statutory Reporting	FTX Europe AG - Review of the bookkeeping for the period 04-06.2023 and email with review notes to Arthur Geisler	2.50	551.00	1,377.50
Bieganski, Walter	Client Serving Contractor WB	8/15/2023	US State and Local Tax	Review of state tax return attachment requirements	0.40	200.00	80.00
Haas, Zach	Senior Manager	8/15/2023	US Income Tax	Clifton Bay return review	2.50	683.00	1,707.50
Du, Zhiyun	Staff	8/15/2023	Non US Tax	Day 1: Draft Matrix Table for Tax Report Forms required by Japanese Gov.	1.00	236.00	236.00
Gorman, Doug A	Manager	8/15/2023	Technology	Calculate profit & loss of 2022 exchange trades for FTX entity to support crypto 2022 profit & loss calculation of FTX entity for crypto activity	3.60	551.00	1,983.60
Gorman, Doug A	Manager	8/15/2023	Technology	Review and test profit & loss of 2022 exchange trades for FTX entity to support crypto 2022 profit & loss calculation of FTX entity for crypto activity	3.60	551.00	1,983.60
Gorman, Doug A	Manager	8/15/2023	Technology	Prepare reporting package of profit & loss (profit & loss) calculations for 2022 calculations of FTX entity to support crypto 2022 profit & loss calculation of FTX entity for crypto activity	3.60	551.00	1,983.60
Gorman, Doug A	Manager	8/15/2023	Technology	Review and deliver reporting package of profit & loss (profit & loss) calculations for 2022 calculations of FTX entity to support crypto 2022 profit & loss calculation of FTX entity for crypto activity	3.20	551.00	1,763.20
Staromiejska, Kinga	Senior Manager	8/16/2023	Non US Tax	Weekly meeting to discuss open items, questions, and action items with Jen Chan (FTX) EY Attendees: A. Bost, C. Tong, C. MacLean, C. Ancona, D. Hammon, H. Choudary, J. Scott, K. Staromiejska, O. Hall Other Attendees: Van SK Lai (Tricor), Joyce KY Lau (Tricor), Chee Weng Lee (Tricor), Jen Chan (FTX), Kevin Jacobs (Alvarez and Marsal)	0.50	683.00	341.50
Bost, Anne	Managing Director	8/16/2023	Transfer Pricing	Weekly meeting to discuss open items, questions, and action items with Jen Chan (FTX) EY Attendees: A. Bost, C. Tong, C. MacLean, C. Ancona, D. Hammon, H. Choudary, J. Scott, K. Staromiejska, O. Hall Other Attendees: Van SK Lai (Tricor), Joyce KY Lau (Tricor), Chee Weng Lee (Tricor), Jen Chan (FTX), Kevin Jacobs (Alvarez and Marsal)	0.50	814.00	407.00
Tong, Chia-Hui	Senior Manager	8/16/2023	Project Management Office Transition	Weekly meeting to discuss open items, questions, and action items with Jen Chan (FTX) EY Attendees: A. Bost, C. Tong, C. MacLean, C. Ancona, D. Hammon, H. Choudary, J. Scott, K. Staromiejska, O. Hall Other Attendees: Van SK Lai (Tricor), Joyce KY Lau (Tricor), Chee Weng Lee (Tricor), Jen Chan (FTX), Kevin Jacobs (Alvarez and Marsal)	0.50	683.00	341.50
Ancona, Christopher	Senior	8/16/2023	Project Management Office Transition	Weekly meeting to discuss open items, questions, and action items with Jen Chan (FTX) EY Attendees: A. Bost, C. Tong, C. MacLean, C. Ancona, D. Hammon, H. Choudary, J. Scott, K. Staromiejska, O. Hall Other Attendees: Van SK Lai (Tricor), Joyce KY Lau (Tricor), Chee Weng Lee (Tricor), Jen Chan (FTX), Kevin Jacobs (Alvarez and Marsal)	0.50	415.00	207.50
MacLean, Corrie	Senior	8/16/2023	Non US Tax	Weekly meeting to discuss open items, questions, and action items with Jen Chan (FTX) EY Attendees: A. Bost, C. Tong, C. MacLean, C. Ancona, D. Hammon, H. Choudary, J. Scott, K. Staromiejska, O. Hall Other Attendees: Van SK Lai (Tricor), Joyce KY Lau (Tricor), Chee Weng Lee (Tricor), Jen Chan (FTX), Kevin Jacobs (Alvarez and Marsal)	0.50	415.00	207.50

Exhibit A

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period August 2023 through August 31, 2023

Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Choudary,Hira	Staff	8/16/2023	Project Management Office Transition	Weekly meeting to discuss open items, questions, and action items with Jen Chan (FTX) EY Attendees: A. Bost, C. Tong, C. MacLean, C. Ancona, D. Hammon, H. Choudary, J. Scott, K. Staromiejska, O. Hall Other Attendees: Van SK Lai (Tricor), Joyce KY Lau (Tricor), Chee Weng Lee (Tricor), Jen Chan (FTX), Kevin Jacobs (Alvarez and Marsal)	0.50	236.00	118.00
Scott,James	Client Serving Contractor JS	8/16/2023	Non US Tax	Weekly meeting to discuss open items, questions, and action items with Jen Chan (FTX) EY Attendees: A. Bost, C. Tong, C. MacLean, C. Ancona, D. Hammon, H. Choudary, J. Scott, K. Staromiejska, O. Hall Other Attendees: Van SK Lai (Tricor), Joyce KY Lau (Tricor), Chee Weng Lee (Tricor), Jen Chan (FTX), Kevin Jacobs (Alvarez and Marsal)	0.50	600.00	300.00
Hall,Olivia	Staff	8/16/2023	Transfer Pricing	Weekly meeting to discuss open items, questions, and action items with Jen Chan (FTX) EY Attendees: A. Bost, C. Tong, C. MacLean, C. Ancona, D. Hammon, H. Choudary, J. Scott, K. Staromiejska, O. Hall Other Attendees: Van SK Lai (Tricor), Joyce KY Lau (Tricor), Chee Weng Lee (Tricor), Jen Chan (FTX), Kevin Jacobs (Alvarez and Marsal)	0.50	236.00	118.00
Hammon,David Lane	Manager	8/16/2023	Non US Tax	Weekly meeting to discuss open items, questions, and action items with Jen Chan (FTX) EY Attendees: A. Bost, C. Tong, C. MacLean, C. Ancona, D. Hammon, H. Choudary, J. Scott, K. Staromiejska, O. Hall Other Attendees: Van SK Lai (Tricor), Joyce KY Lau (Tricor), Chee Weng Lee (Tricor), Jen Chan (FTX), Kevin Jacobs (Alvarez and Marsal)	0.50	551.00	275.50
Katelas,Andreas	Manager	8/16/2023	Tax Advisory	Meeting to discuss tax data requirements of the ITTS workstream EY Attendees: C. Ancona, A. Katelas, D. Bailey, L. Lovelace	0.20	551.00	110.20
Ancona,Christopher	Senior	8/16/2023	Project Management Office Transition	Meeting to discuss tax data requirements of the ITTS workstream EY Attendees: C. Ancona, A. Katelas, D. Bailey, L. Lovelace	0.20	415.00	83.00
Lovelace,Lauren	Partner/Principal	8/16/2023	US International Tax	Meeting to discuss tax data requirements of the ITTS workstream EY Attendees: C. Ancona, A. Katelas, D. Bailey, L. Lovelace	0.20	866.00	173.20
Bailey,Doug	Partner/Principal	8/16/2023	US International Tax	Meeting to discuss tax data requirements of the ITTS workstream EY Attendees: C. Ancona, A. Katelas, D. Bailey, L. Lovelace	0.20	866.00	173.20
Short,Victoria	Manager	8/16/2023	Payroll Tax	Internal discussion regarding employment tax audit and documentation review EY Attendees: K. Wrenn, J. DeVincenzo, V. Short	1.50	551.00	826.50
DeVincenzo,Jennie	Managing Director	8/16/2023	Payroll Tax	Internal discussion regarding employment tax audit and documentation review EY Attendees: K. Wrenn, J. DeVincenzo, V. Short	1.50	814.00	1,221.00
Wrenn,Kaitlin Doyle	Senior Manager	8/16/2023	Payroll Tax	Internal discussion regarding employment tax audit and documentation review EY Attendees: K. Wrenn, J. DeVincenzo, V. Short	1.50	683.00	1,024.50
Sangster,Mark	Senior	8/16/2023	Non US Tax	EY BBC team discussion regarding Bahamas, Cayman Islands, and BVI FTX deliverable. EY Attendees: M. Sangster, M. Bahadur, O. Espley-Ault, T. McPhee	0.20	415.00	83.00
Devona Bahadur,Michele	Senior Manager	8/16/2023	Non US Tax	EY BBC team discussion regarding Bahamas, Cayman Islands, and BVI FTX deliverable. Attendees: Michele Bahadur, Olivia Espley-Ault, Tiffany McPhee, Mark Sangster. Duration: 10 minutes	0.20	683.00	136.60
Espley-Ault,Olivia	Senior Manager	8/16/2023	Non US Tax	EY BBC team discussion regarding Bahamas, Cayman Islands, and BVI FTX deliverable. EY Attendees: M. Sangster, M. Bahadur, O. Espley-Ault, T. McPhee	0.20	683.00	136.60
McPhee,Tiffany	Manager	8/16/2023	Non US Tax	EY BBC team discussion regarding Bahamas, Cayman Islands, and BVI FTX deliverable. EY Attendees: M. Sangster, M. Bahadur, O. Espley-Ault, T. McPhee	0.20	551.00	110.20
Tong,Chia-Hui	Senior Manager	8/16/2023	Project Management Office Transition	Meeting to discuss updates to the April fee application EY Attendees: C. Ancona, C. Tong, D. Neziroski, S. Cahalane	0.90	683.00	614.70
Ancona,Christopher	Senior	8/16/2023	Project Management Office Transition	Meeting to discuss updates to the April fee application EY Attendees: C. Ancona, C. Tong, D. Neziroski, S. Cahalane	0.90	415.00	373.50
Cahalane,Shawn M.	Manager	8/16/2023	Fee/Employment Applications	Meeting to discuss updates to the April fee application EY Attendees: C. Ancona, C. Tong, D. Neziroski, S. Cahalane	0.90	525.00	472.50
Mistler,Brian M	Manager	8/16/2023	US Income Tax	Internal regroup on federal income tax and employment tax audit IDR preparation and update. EY Attendees: B. Mistler, J. Berman, J. Scott, J. DeVincenzo, K. Wrenn, K. Lowery, M. Rule, T. Ferris	0.40	551.00	220.40

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Berman,Jake	Senior Manager	8/16/2023	US Income Tax	Internal regroup on federal income tax and employment tax audit IDR preparation and update. EY Attendees: B. Mistler, J. Berman, J. Scott, J. DeVincenzo, K. Wrenn, K. Lowery, M. Rule, T. Ferris	0.40	683.00	273.20
Scott,James	Client Serving Contractor JS	8/16/2023	US Income Tax	Internal regroup on federal income tax and employment tax audit IDR preparation and update. EY Attendees: B. Mistler, J. Berman, J. Scott, J. DeVincenzo, K. Wrenn, K. Lowery, M. Rule, T. Ferris	0.40	600.00	240.00
DeVincenzo,Jennie	Managing Director	8/16/2023	Payroll Tax	Internal regroup on federal income tax and employment tax audit IDR preparation and update. EY Attendees: B. Mistler, J. Berman, J. Scott, J. DeVincenzo, K. Wrenn, K. Lowery, M. Rule, T. Ferris	0.40	814.00	325.60
Wrenn,Kaitlin Doyle	Senior Manager	8/16/2023	Payroll Tax	Internal regroup on federal income tax and employment tax audit IDR preparation and update. EY Attendees: B. Mistler, J. Berman, J. Scott, J. DeVincenzo, K. Wrenn, K. Lowery, M. Rule, T. Ferris	0.40	683.00	273.20
Lowery,Kristie L	National Partner/Principal	8/16/2023	Payroll Tax	Internal regroup on federal income tax and employment tax audit IDR preparation and update. EY Attendees: B. Mistler, J. Berman, J. Scott, J. DeVincenzo, K. Wrenn, K. Lowery, M. Rule, T. Ferris	0.40	1,040.00	416.00
Ferris,Tara	Partner/Principal	8/16/2023	Information Reporting	Internal regroup on federal income tax and employment tax audit IDR preparation and update. EY Attendees: B. Mistler, J. Berman, J. Scott, J. DeVincenzo, K. Wrenn, K. Lowery, M. Rule, T. Ferris	0.40	866.00	346.40
Rule,Martin Daniel	Senior Manager	8/16/2023	Payroll Tax	Internal regroup on federal income tax and employment tax audit IDR preparation and update. EY Attendees: B. Mistler, J. Berman, J. Scott, J. DeVincenzo, K. Wrenn, K. Lowery, M. Rule, T. Ferris	0.40	683.00	273.20
Wrenn,Kaitlin Doyle	Senior Manager	8/16/2023	Payroll Tax	Internal discussion on employment tax documentation for documents request EY Attendees: K. Wrenn, J. DeVincenzo, V. Short	1.40	683.00	956.20
Short,Victoria	Manager	8/16/2023	Payroll Tax	Internal discussion on employment tax documentation for documents request EY Attendees: K. Wrenn, J. DeVincenzo, V. Short	1.40	551.00	771.40
DeVincenzo,Jennie	Managing Director	8/16/2023	Payroll Tax	Internal discussion on employment tax documentation for documents request EY Attendees: K. Wrenn, J. DeVincenzo, V. Short	1.40	814.00	1,139.60
Tong,Chia-Hui	Senior Manager	8/16/2023	Project Management Office Transition	Meeting to discuss interim fee app EY Attendees: H. Choudary, C. Tong	0.70	683.00	478.10
Choudary,Hira	Staff	8/16/2023	Project Management Office Transition	Meeting to discuss interim fee app EY Attendees: H. Choudary, C. Tong	0.70	236.00	165.20
Schwarzwalder,Christian	Senior Manager	8/16/2023	Non US Tax	Swiss / FL tax returns preparation: Kickoff, review information available, definition of next steps, arranging call with client, review e-mails Jonas	1.90	683.00	1,297.70
MacLean,Corrie	Senior	8/16/2023	Non US Tax	Meeting with Tricor and FTX to discuss Hong Kong due diligence. EY Attendees: C. MacLean, D. Hammon, J. Scott Other Attendees: C. Lee (Tricor), J. Lau (Tricor), V. Lai (Tricor)	0.50	415.00	207.50
Scott,James	Client Serving Contractor JS	8/16/2023	Non US Tax	Meeting with Tricor and FTX to discuss Hong Kong due diligence. EY Attendees: C. MacLean, D. Hammon, J. Scott Other Attendees: C. Lee (Tricor), J. Lau (Tricor), V. Lai (Tricor)	0.50	600.00	300.00
Hammon,David Lane	Manager	8/16/2023	Non US Tax	Meeting with Tricor and FTX to discuss Hong Kong due diligence. EY Attendees: C. MacLean, D. Hammon, J. Scott Other Attendees: C. Lee (Tricor), J. Lau (Tricor), V. Lai (Tricor)	0.50	551.00	275.50
Knoeller,Thomas J.	Client Serving Contractor TJK	8/16/2023	Non US Tax	Weekly touchpoint regarding the status of FTX foreign entity compliance. EY Attendees: C. MacLean, D. Hammon, J. Scott, T. Knoeller	0.50	430.00	215.00
MacLean,Corrie	Senior	8/16/2023	Non US Tax	Weekly touchpoint regarding the status of FTX foreign entity compliance. EY Attendees: C. MacLean, D. Hammon, J. Scott, T. Knoeller	0.50	415.00	207.50
Scott,James	Client Serving Contractor JS	8/16/2023	Non US Tax	Weekly touchpoint regarding the status of FTX foreign entity compliance. EY Attendees: C. MacLean, D. Hammon, J. Scott, T. Knoeller	0.50	600.00	300.00
Hammon,David Lane	Manager	8/16/2023	Non US Tax	Weekly touchpoint regarding the status of FTX foreign entity compliance. EY Attendees: C. MacLean, D. Hammon, J. Scott, T. Knoeller	0.50	551.00	275.50
MacLean,Corrie	Senior	8/16/2023	Non US Tax	Meeting with A&M to discuss status of FTX foreign entities compliance. EY Attendees: C. MacLean, D. Hammon, J. Berman Other Attendees: M. van den Belt (A&M), D. Johnston (A&M)	0.50	415.00	207.50

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Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Hammon,David Lane	Manager	8/16/2023	Non US Tax	Meeting with A&M to discuss status of FTX foreign entities compliance. EY Attendees: C. MacLean, D. Hammon, J. Berman Other Attendees: M. van den Belt (A&M), D. Johnston (A&M)	0.50	551.00	275.50
Berman,Jake	Senior Manager	8/16/2023	US Income Tax	Meeting with A&M to discuss status of FTX foreign entities compliance. EY Attendees: C. MacLean, D. Hammon, J. Berman Other Attendees: M. van den Belt (A&M), D. Johnston (A&M)	0.50	683.00	341.50
MacLean,Corrie	Senior	8/16/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: D. Hammon, C. MacLean	0.80	415.00	332.00
Hammon,David Lane	Manager	8/16/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: D. Hammon, C. MacLean	0.80	551.00	440.80
Borts,Michael	Managing Director	8/16/2023	ACR Bookkeeping/ACR Statutory Reporting	Check in with EY local teams on due diligence matters (ongoing, primarily Germany, Switzerland, and US team)	1.00	814.00	814.00
Hernandez,Nancy I.	Senior Manager	8/16/2023	ACR Bookkeeping/ACR Statutory Reporting	Check in with EY local teams on due diligence matters (ongoing, primarily Germany, Switzerland, and US team)	0.90	683.00	614.70
Karan,Anna Suncheuri	Staff	8/16/2023	US International Tax	Fixing the rejection from efile	3.90	236.00	920.40
Karan,Anna Suncheuri	Staff	8/16/2023	US International Tax	Finishing fixing the rejection error from efile	1.60	236.00	377.60
Yang,Rachel Sim	Senior Manager	8/16/2023	Information Reporting	Review of the return xlm for the e-file submission	3.00	683.00	2,049.00
Figueroa,Carolina S	Senior	8/16/2023	Transfer Pricing	Reviewed and edited appendices of the transfer pricing documentation.	3.90	415.00	1,618.50
Figueroa,Carolina S	Senior	8/16/2023	Transfer Pricing	Continued review of the appendices of the transfer pricing documentation and organized the appendices for cohesion and accuracy.	1.10	415.00	456.50
Brzozowski,John Charles	Senior	8/16/2023	Transfer Pricing	Teams meeting to discuss overall status of tp doc project	1.00	415.00	415.00
Mosdzin,Dennis	Senior Manager	8/16/2023	ACR Bookkeeping/ACR Statutory Reporting	Review of Working Papers for the preparation of financial statements 2021 and discussing open points.	0.70	683.00	478.10
Bailey,Doug	Partner/Principal	8/16/2023	Tax Advisory	Drafting of responses to various Department of Justice queries	3.10	866.00	2,684.60
Oyebefun,Adekunbi	Manager	8/16/2023	Non US Tax	Day 2 Review and analysis of Jan - Dec 2022 Volume report to determine gross income for VAT considerations	2.00	551.00	1,102.00
Adegun,Adeyemi	Senior Manager	8/16/2023	Non US Tax	Review of sales volume report for VAT considerations - 2020 FY	2.00	683.00	1,366.00
Akpan,Dorcas	Staff	8/16/2023	Non US Tax	Preparation of preliminary CIT , VAT , WHT , PAYE exposure analysis for DD report	8.00	236.00	1,888.00
Huang,Fei Yu	Senior	8/16/2023	US Income Tax	Work on 926, 8621 wb	3.00	415.00	1,245.00
Huang,Fei Yu	Senior	8/16/2023	US Income Tax	Update summary KIK3	3.30	415.00	1,369.50
Masaku,Taiwo	Senior	8/16/2023	Non US Tax	Day 2 Preparation of Jan - Dec 2021 sales Volume report to determine gross income for financial reporting - FTX Global	6.00	415.00	2,490.00
Noda,Sachiho	Staff	8/16/2023	Non US Tax	Day 1: creating a matrix to find out if the proper notifications are being submitted.	1.30	236.00	306.80
Bost,Anne	Managing Director	8/16/2023	Transfer Pricing	Read and respond to emails regarding country by country reporting	0.90	814.00	732.60
Bost,Anne	Managing Director	8/16/2023	Transfer Pricing	Begin to consider country by country reporting thresholds	1.30	814.00	1,058.20
Bost,Anne	Managing Director	8/16/2023	Transfer Pricing	Continue to consider country by country reporting thresholds	1.80	814.00	1,465.20
Geisler,Arthur	Staff	8/16/2023	ACR Bookkeeping/ACR Statutory Reporting	VAT Switzerland	3.90	236.00	920.40
Short,Victoria	Manager	8/16/2023	Payroll Tax	IL inquiry for employment tax account correspondence review and response	0.30	551.00	165.30
Short,Victoria	Manager	8/16/2023	Payroll Tax	Census employment agreements documentation	1.00	551.00	551.00
Braun,Avi	Staff	8/16/2023	Non US Tax	Meeting with team manager	1.00	236.00	236.00
Braun,Avi	Staff	8/16/2023	Non US Tax	Addressing an issue within a form and printing it for managerial review	2.00	236.00	472.00
Pierce,Brandon	Staff	8/16/2023	Payroll Tax	Combining multiple payroll files	3.90	236.00	920.40
Pierce,Brandon	Staff	8/16/2023	Payroll Tax	Consolidating payroll files	1.10	236.00	259.60
Tong,Chia-Hui	Senior Manager	8/16/2023	Project Management Office Transition	Review interim fee application open items	1.30	683.00	887.90
Tong,Chia-Hui	Senior Manager	8/16/2023	Project Management Office Transition	Begin drafting response for interim fee application open items	1.10	683.00	751.30
Ancona,Christopher	Senior	8/16/2023	Project Management Office Transition	Updates to the April fee application	2.20	415.00	913.00

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Ancona,Christopher	Senior	8/16/2023	Project Management Office Transition	Updates to the agenda ahead of the call with M. Cilia (FTX) & K. Schultea (FTX)	0.80	415.00	332.00
MacLean,Corrie	Senior	8/16/2023	Non US Tax	Communications to foreign teams regarding compliance deliverables, compile all non US compliance deliverables to implement the One Global Methodology tracker	3.20	415.00	1,328.00
Hall,Emily Melissa	Senior	8/16/2023	US State and Local Tax	Conducted research to determine the locations of where the most material exchanges used by one of FTX's entities to determine potential counterparty locations for apportionment.	1.60	415.00	664.00
Hall,Emily Melissa	Senior	8/16/2023	US State and Local Tax	Provided information to I. Castillo (EY) for an FTX entity regarding a notice to assist in discussions with a state department of revenue.	0.40	415.00	166.00
Molnar,Evgeniya	Senior	8/16/2023	US State and Local Tax	Completed first draft of Separate Company workbooks for return preparation.	2.70	415.00	1,120.50
Di Stefano, Giulia	Senior	8/16/2023	Transfer Pricing	Correspondence with team about standalone documentation	0.10	415.00	41.50
Choudary,Hira	Staff	8/16/2023	Project Management Office Transition	Updated FTX Opportunity (service offerings value) to low range	1.20	236.00	283.20
Castillo,Irvin Giovanni	Staff	8/16/2023	US State and Local Tax	Conversation with Louisiana agent regarding additional corporate income/franchise tax notices received.	0.40	236.00	94.40
Castillo,Irvin Giovanni	Staff	8/16/2023	US State and Local Tax	Drafted and sent questions to E. Hall (EY) regarding information to provide to certain states to resolve notice issues.	1.60	236.00	377.60
Berman,Jake	Senior Manager	8/16/2023	US Income Tax	Assistance with cleaning up any e-file items from 2022 tax returns	0.80	683.00	546.40
Scott,James	Client Serving Contractor JS	8/16/2023	Non US Tax	Hong Kong, Singapore compliance and bookkeeping diligence	1.10	600.00	660.00
DeVincenzo,Jennie	Managing Director	8/16/2023	Payroll Tax	Responding to questions on employment tax information requests	0.40	814.00	325.60
Healy,John	Senior Manager	8/16/2023	IRS Audit Matters	Call with IRS examiner RE IRS exams (and related prep)	1.20	683.00	819.60
Jimenez,Joseph Robert	Senior Manager	8/16/2023	US State and Local Tax	NY Sales and use tax audit - Correspondence with New York State regarding the audit.	1.20	683.00	819.60
Fitzgerald,Kaitlin Rose	Senior	8/16/2023	Payroll Tax	Updated equity analysis based on further documentation on elections provided	1.20	415.00	498.00
Wrenn,Kaitlin Doyle	Senior Manager	8/16/2023	Payroll Tax	Draft preparation of August IDR responses for West Realm Shires Services Inc	2.70	683.00	1,844.10
Wrenn,Kaitlin Doyle	Senior Manager	8/16/2023	Payroll Tax	Draft preparation of August IDR responses for Blockfolio	2.40	683.00	1,639.20
Lowery,Kristie L	National Partner/Principal	8/16/2023	Payroll Tax	Review of August Information Document Request from Internal Revenue Service with respect to responses for West Realm Shires Services Inc	2.40	1,040.00	2,496.00
Lowery,Kristie L	National Partner/Principal	8/16/2023	Payroll Tax	Review of August Information Document Request from Internal Revenue Service with respect to responses for Blockfolio	2.20	1,040.00	2,288.00
Lovelace,Lauren	Partner/Principal	8/16/2023	US International Tax	Revisions on 8275R	3.00	866.00	2,598.00
Lovelace,Lauren	Partner/Principal	8/16/2023	US International Tax	Discussion with Ken Beck and Dan Penrith on how to complete Form 1128 and pay over amounts due to Internal Revenue Service	2.00	866.00	1,732.00
Wong,Maddie	Staff	8/16/2023	US Income Tax	Checking e-status and helping to update returns if rejected	0.80	236.00	188.80
Gibson,Mitch	Senior	8/16/2023	Transfer Pricing	Continued division of TP doc for each individual company.	3.90	415.00	1,618.50
Gibson,Mitch	Senior	8/16/2023	Transfer Pricing	Finalizing division of TP doc for each individual company.	1.80	415.00	747.00
Hung,Mo	Manager	8/16/2023	US Income Tax	Review feeder fund	2.00	551.00	1,102.00
Hung,Mo	Manager	8/16/2023	US Income Tax	Review Feeder Fund K1K3s	0.50	551.00	275.50
Hung,Mo	Manager	8/16/2023	US Income Tax	Review Feeder K1K3s	0.20	551.00	110.20
Billings,Phoebe	Manager	8/16/2023	Transfer Pricing	Finalizing updated benchmarking memos for Asia Pacific Trading and Back Office	2.50	551.00	1,377.50
Walker,Rachael Leigh Braswell	Partner/Principal	8/16/2023	Payroll Tax	Reviewed updated equity calculations	1.50	866.00	1,299.00
Huang,Ricki	Senior	8/16/2023	US Income Tax	Clear diagnostics related to ITTS forms that got the returns rejected and re-file the returns in tax software	3.00	415.00	1,245.00
Huang,Ricki	Senior	8/16/2023	US Income Tax	Get the acceptance and compile the final returns for all entities	3.00	415.00	1,245.00
Zhang,Shannon	Staff	8/16/2023	US Income Tax	Prepare K1 Suite workbook for Feeder	3.00	236.00	708.00
Zhang,Shannon	Staff	8/16/2023	US Income Tax	Continue to prepare K1 Suite workbook for Feeder	3.90	236.00	920.40
Zhang,Shannon	Staff	8/16/2023	US Income Tax	Print K1K3 for Feeder fund	2.00	236.00	472.00
Zhang,Shannon	Staff	8/16/2023	US Income Tax	Continue to print K1K3 for Feeder fund	3.80	236.00	896.80

Exhibit A

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period August 2023 through August 31, 2023

Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Nguyen, Thinh	Staff	8/16/2023	ACR Bookkeeping/ACR Statutory Reporting	Internal Discussing with Dennis and Yuan working paper of Financial statement 2021	0.70	236.00	165.20
Nguyen, Thinh	Staff	8/16/2023	ACR Bookkeeping/ACR Statutory Reporting	Preparation working paper for financial statement 2021 The Balance sheet part	0.90	236.00	212.40
Nguyen, Thinh	Staff	8/16/2023	ACR Bookkeeping/ACR Statutory Reporting	Preparation working paper for financial statement 2021 The in come statement part	0.20	236.00	47.20
Nguyen, Thinh	Staff	8/16/2023	ACR Bookkeeping/ACR Statutory Reporting	Analyzing the working paper the balance sheet part for the required documents in FY 2021	0.80	236.00	188.80
Nguyen, Thinh	Staff	8/16/2023	ACR Bookkeeping/ACR Statutory Reporting	Reconciling digital invoices of balance sheet und income statement on Date	1.20	236.00	283.20
Bouza, Victor	Manager	8/16/2023	ACR Bookkeeping/ACR Statutory Reporting	FTX Switzerland - Review of final balances and update in Abacus in order to match with final balances provided by FTX	0.40	551.00	220.40
Bouza, Victor	Manager	8/16/2023	ACR Bookkeeping/ACR Statutory Reporting	FTX Switzerland - Review of bookkeeping 04-06.2023	1.30	551.00	716.30
Bouza, Victor	Manager	8/16/2023	ACR Bookkeeping/ACR Statutory Reporting	FTX Certificates - follow up of the integration of the TB in Abacus	0.20	551.00	110.20
Bouza, Victor	Manager	8/16/2023	ACR Bookkeeping/ACR Statutory Reporting	Several emails with central team, review of PSMs	0.50	551.00	275.50
Bouza, Victor	Manager	8/16/2023	ACR Bookkeeping/ACR Statutory Reporting	FTX Structured Products - VAT due diligence email	0.80	551.00	440.80
Huang, Yuan	Staff	8/16/2023	ACR Bookkeeping/ACR Statutory Reporting	Internal Meeting with Dennis and Thinh to discuss about Financial statements 2021	0.70	236.00	165.20
Haas, Zach	Senior Manager	8/16/2023	US Income Tax	Review of foreign forms for Clifton Bay	0.80	683.00	546.40
Haas, Zach	Senior Manager	8/16/2023	US Income Tax	Respond to request from Ledger Prime Investor	0.50	683.00	341.50
Du, Zhiyun	Staff	8/16/2023	Non US Tax	Day 2: Draft Matrix Table for Tax Report Forms required by Japanese Gov.	2.40	236.00	566.40
Gorman, Doug A	Manager	8/16/2023	Technology	Archive and document crypto tax calculation tech and processes to support crypto 2022 profit & loss calculation of FTX entity for crypto activity	2.00	551.00	1,102.00
Neziroski, David	Associate	8/16/2023	Fee/Employment Applications	Meeting to discuss updates to the April fee application EY Attendees: C. Ancona, C. Tong, D. Neziroski, S. Cahalane	0.90	365.00	328.50
DeVincenzo, Jennie	Managing Director	8/17/2023	Payroll Tax	Meeting with Kathryn Schultea (FTX) and HyunKyu Kim (S&C) to discuss the open federal employment tax audit summary prepared. EY Attendees: K. Wrenn, K. Lowery, J. DeVincenzo, R. Walker, S. LaGarde Other Attendees: K. Schultea (FTX), H. Kim (S&C)	0.60	814.00	488.40
Wrenn, Kaitlin Doyle	Senior Manager	8/17/2023	Payroll Tax	Meeting with Kathryn Schultea (FTX) and HyunKyu Kim (S&C) to discuss the open federal employment tax audit summary prepared. EY Attendees: K. Wrenn, K. Lowery, J. DeVincenzo, R. Walker, S. LaGarde Other Attendees: K. Schultea (FTX), H. Kim (S&C)	0.60	683.00	409.80
Lowery, Kristie L	National Partner/Principal	8/17/2023	Payroll Tax	Meeting with Kathryn Schultea (FTX) and HyunKyu Kim (S&C) to discuss the open federal employment tax audit summary prepared. EY Attendees: K. Wrenn, K. Lowery, J. DeVincenzo, R. Walker, S. LaGarde Other Attendees: K. Schultea (FTX), H. Kim (S&C)	0.60	1,040.00	624.00
Walker, Rachael Leigh Braswell	Partner/Principal	8/17/2023	Payroll Tax	Meeting with Kathryn Schultea (FTX) and HyunKyu Kim (S&C) to discuss the open federal employment tax audit summary prepared. EY Attendees: K. Wrenn, K. Lowery, J. DeVincenzo, R. Walker, S. LaGarde Other Attendees: K. Schultea (FTX), H. Kim (S&C)	0.60	866.00	519.60
LaGarde, Stephen	Partner/Principal	8/17/2023	Payroll Tax	Meeting with Kathryn Schultea (FTX) and HyunKyu Kim (S&C) to discuss the open federal employment tax audit summary prepared. EY Attendees: K. Wrenn, K. Lowery, J. DeVincenzo, R. Walker, S. LaGarde Other Attendees: K. Schultea (FTX), H. Kim (S&C)	0.60	866.00	519.60
Sangster, Mark	Senior	8/17/2023	Non US Tax	Discussion between EY US and EY BBC on tax due diligence next steps for Bahamas, Cayman Islands and BVI local entities. EY Attendees: C. MacLean, D. Hammon, M. Bahadur, O. Espley-Ault, T. McPhee, M. Sangster	0.60	415.00	249.00
Devona Bahadur, Michele	Senior Manager	8/17/2023	Non US Tax	Discussion between EY US and EY BBC on tax due diligence next steps for Bahamas, Cayman Islands and BVI local entities. EY Attendees: C. MacLean, D. Hammon, M. Bahadur, O. Espley-Ault, T. McPhee, M. Sangster	0.60	683.00	409.80
MacLean, Corrie	Senior	8/17/2023	Non US Tax	Discussion between EY US and EY BBC on tax due diligence next steps for Bahamas, Cayman Islands and BVI local entities. EY Attendees: C. MacLean, D. Hammon, M. Bahadur, O. Espley-Ault, T. McPhee	0.60	415.00	249.00

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Summary of Fees by Professional

For the Period August 2023 through August 31, 2023

Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Hammon,David Lane	Manager	8/17/2023	Non US Tax	Discussion between EY US and EY BBC on tax due diligence next steps for Bahamas, Cayman Islands and BVI local entities. EY Attendees: C. MacLean, D. Hammon, M. Bahadur, O. Espley-Ault, T. McPhee	0.60	551.00	330.60
Espley-Ault,Olivia	Senior Manager	8/17/2023	Non US Tax	Discussion between EY US and EY BBC on tax due diligence next steps for Bahamas, Cayman Islands and BVI local entities. EY Attendees: C. MacLean, D. Hammon, M. Bahadur, O. Espley-Ault, T. McPhee	0.60	683.00	409.80
McPhee,Tiffany	Manager	8/17/2023	Non US Tax	Discussion between EY US and EY BBC on tax due diligence next steps for Bahamas, Cayman Islands and BVI local entities. EY Attendees: C. MacLean, D. Hammon, M. Bahadur, O. Espley-Ault, T. McPhee	0.60	551.00	330.60
Staromiejska,Kinga	Senior Manager	8/17/2023	Non US Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: B. Mistler, C. Tong, C. Cavusoglu, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Berman, J. Scott, J. Healy, K. Staromiejska, K. Lowery, L. Lovelace, M. Musano, M. Borts, W. Bieganski, Z. Haas	0.40	683.00	273.20
Mistler,Brian M	Manager	8/17/2023	US Income Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: B. Mistler, C. Tong, C. Cavusoglu, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Berman, J. Scott, J. Healy, K. Staromiejska, K. Lowery, L. Lovelace, M. Musano, M. Borts, W. Bieganski, Z. Haas	0.40	551.00	220.40
Tong,Chia-Hui	Senior Manager	8/17/2023	Project Management Office Transition	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: B. Mistler, C. Tong, C. Cavusoglu, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Berman, J. Scott, J. Healy, K. Staromiejska, K. Lowery, L. Lovelace, M. Musano, M. Borts, W. Bieganski, Z. Haas	0.40	683.00	273.20
Hall,Emily Melissa	Senior	8/17/2023	US State and Local Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: B. Mistler, C. Tong, C. Cavusoglu, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Berman, J. Scott, J. Healy, K. Staromiejska, K. Lowery, L. Lovelace, M. Musano, M. Borts, W. Bieganski, Z. Haas	0.40	415.00	166.00
Choudary,Hira	Staff	8/17/2023	Project Management Office Transition	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: B. Mistler, C. Tong, C. Cavusoglu, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Berman, J. Scott, J. Healy, K. Staromiejska, K. Lowery, L. Lovelace, M. Musano, M. Borts, W. Bieganski, Z. Haas	0.40	236.00	94.40
Scott,James	Client Serving Contractor JS	8/17/2023	US Income Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: B. Mistler, C. Tong, C. Cavusoglu, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Berman, J. Scott, J. Healy, K. Staromiejska, K. Lowery, L. Lovelace, M. Musano, M. Borts, W. Bieganski, Z. Haas	0.40	600.00	240.00
Healy,John	Senior Manager	8/17/2023	IRS Audit Matters	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: B. Mistler, C. Tong, C. Cavusoglu, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Berman, J. Scott, J. Healy, K. Staromiejska, K. Lowery, L. Lovelace, M. Musano, M. Borts, W. Bieganski, Z. Haas	0.40	683.00	273.20

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Summary of Fees by Professional

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Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Lowery,Kristie L	National Partner/Principal	8/17/2023	Payroll Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: B. Mistler, C. Tong, C. Cavusoglu, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Berman, J. Scott, J. Healy, K. Staromiejska, K. Lowery, L. Lovelace, M. Musano, M. Borts, W. Bieganski, Z. Haas	0.40	1,040.00	416.00
Lovelace,Lauren	Partner/Principal	8/17/2023	US International Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: B. Mistler, C. Tong, C. Cavusoglu, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Berman, J. Scott, J. Healy, K. Staromiejska, K. Lowery, L. Lovelace, M. Musano, M. Borts, W. Bieganski, Z. Haas	0.40	866.00	346.40
Musano,Matthew Albert	Senior Manager	8/17/2023	US State and Local Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: B. Mistler, C. Tong, C. Cavusoglu, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Berman, J. Scott, J. Healy, K. Staromiejska, K. Lowery, L. Lovelace, M. Musano, M. Borts, W. Bieganski, Z. Haas	0.40	683.00	273.20
Bieganski,Walter	Client Serving Contractor WB	8/17/2023	US State and Local Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: B. Mistler, C. Tong, C. Cavusoglu, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Berman, J. Scott, J. Healy, K. Staromiejska, K. Lowery, L. Lovelace, M. Musano, M. Borts, W. Bieganski, Z. Haas	0.40	200.00	80.00
Haas,Zach	Senior Manager	8/17/2023	US Income Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: B. Mistler, C. Tong, C. Cavusoglu, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Berman, J. Scott, J. Healy, K. Staromiejska, K. Lowery, L. Lovelace, M. Musano, M. Borts, W. Bieganski, Z. Haas	0.40	683.00	273.20
Cavusoglu,Coskun	Partner/Principal	8/17/2023	Technology	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: B. Mistler, C. Tong, C. Cavusoglu, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Berman, J. Scott, J. Healy, K. Staromiejska, K. Lowery, L. Lovelace, M. Musano, M. Borts, W. Bieganski, Z. Haas	0.40	866.00	346.40
Hammon,David Lane	Manager	8/17/2023	Non US Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: B. Mistler, C. Tong, C. Cavusoglu, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Berman, J. Scott, J. Healy, K. Staromiejska, K. Lowery, L. Lovelace, M. Musano, M. Borts, W. Bieganski, Z. Haas	0.40	551.00	220.40
Bailey,Doug	Partner/Principal	8/17/2023	US International Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: B. Mistler, C. Tong, C. Cavusoglu, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Berman, J. Scott, J. Healy, K. Staromiejska, K. Lowery, L. Lovelace, M. Musano, M. Borts, W. Bieganski, Z. Haas	0.40	866.00	346.40

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Borts,Michael	Managing Director	8/17/2023	ACR Bookkeeping/ACR Statutory Reporting	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: B. Mistler, C. Tong, C. Cavusoglu, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Berman, J. Scott, J. Healy, K. Staromiejska, K. Lowery, L. Lovelace, M. Musano, M. Borts, W. Bieganski, Z. Haas	0.40	814.00	325.60
Staromiejska,Kinga	Senior Manager	8/17/2023	Non US Tax	Inter-Firm Billing Process Meeting: to discuss some questions/issues regarding payment that were raised by the foreign firms using interoperable codes. EY Attendees: D. Hammon, H. Choudary, K. Staromiejska, T. Knoeller, T. O'Connor, C. Tong	0.40	683.00	273.20
Knoeller,Thomas J.	Client Serving Contractor TJK	8/17/2023	Non US Tax	Inter-Firm Billing Process Meeting: to discuss some questions/issues regarding payment that were raised by the foreign firms using interoperable codes. EY Attendees: D. Hammon, H. Choudary, K. Staromiejska, T. Knoeller, T. O'Connor, C. Tong	0.40	430.00	172.00
Tong,Chia-Hui	Senior Manager	8/17/2023	Project Management Office Transition	Inter-Firm Billing Process Meeting: to discuss some questions/issues regarding payment that were raised by the foreign firms using interoperable codes. EY Attendees: D. Hammon, H. Choudary, K. Staromiejska, T. Knoeller, T. O'Connor, C. Tong	0.40	683.00	273.20
Choudary,Hira	Staff	8/17/2023	Project Management Office Transition	Inter-Firm Billing Process Meeting: to discuss some questions/issues regarding payment that were raised by the foreign firms using interoperable codes. EY Attendees: D. Hammon, H. Choudary, K. Staromiejska, T. Knoeller, T. O'Connor, C. Tong	0.40	236.00	94.40
Hammon,David Lane	Manager	8/17/2023	Non US Tax	Inter-Firm Billing Process Meeting: to discuss some questions/issues regarding payment that were raised by the foreign firms using interoperable codes. EY Attendees: D. Hammon, H. Choudary, K. Staromiejska, T. Knoeller, T. O'Connor, C. Tong	0.40	551.00	220.40
Short,Victoria	Manager	8/17/2023	Payroll Tax	Discussion on employment tax information request and documentation EY Attendees: J. DeVincenzo, K. Wrenn, K. Lowery, V. Short Other Attendees: D. Ornelas (FTX)	0.50	551.00	275.50
DeVincenzo,Jennie	Managing Director	8/17/2023	Payroll Tax	Discussion on employment tax information request and documentation EY Attendees: J. DeVincenzo, K. Wrenn, K. Lowery, V. Short Other Attendees: D. Ornelas (FTX)	0.50	814.00	407.00
Wrenn,Kaitlin Doyle	Senior Manager	8/17/2023	Payroll Tax	Discussion on employment tax information request and documentation EY Attendees: J. DeVincenzo, K. Wrenn, K. Lowery, V. Short Other Attendees: D. Ornelas (FTX)	0.50	683.00	341.50
Lowery,Kristie L	National Partner/Principal	8/17/2023	Payroll Tax	Discussion on employment tax information request and documentation EY Attendees: J. DeVincenzo, K. Wrenn, K. Lowery, V. Short Other Attendees: D. Ornelas (FTX)	0.50	1,040.00	520.00
DeVincenzo,Jennie	Managing Director	8/17/2023	Payroll Tax	Meeting to walk thru prepared IDR responses for federal employment tax audits with August due dates EY Attendees: K. Wrenn, J. DeVincenzo	1.20	814.00	976.80
Wrenn,Kaitlin Doyle	Senior Manager	8/17/2023	Payroll Tax	Meeting to walk thru prepared IDR responses for federal employment tax audits with August due dates EY Attendees: K. Wrenn, J. DeVincenzo	1.20	683.00	819.60
Hall,Emily Melissa	Senior	8/17/2023	US State and Local Tax	Internal call to walk through income reported on the federal return for an FTX entity for state and local tax apportionment purposes. EY Attendees: E. Hall, W. Bieganski	0.50	415.00	207.50
Bieganski,Walter	Client Serving Contractor WB	8/17/2023	US State and Local Tax	Internal call to walk through income reported on the federal return for an FTX entity for state and local tax apportionment purposes. EY Attendees: E. Hall, W. Bieganski	0.50	200.00	100.00
Mistler,Brian M	Manager	8/17/2023	US Income Tax	Weekly meeting to discuss open items with regards to the IDR requests on in-scope FTX entities EY Attendees: B. Mistler, C. Tong, D. Bailey, H. Choudary, J. Healy, L. Lovelace	0.40	551.00	220.40

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Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Tong,Chia-Hui	Senior Manager	8/17/2023	Project Management Office Transition	Weekly meeting to discuss open items with regards to the IDR requests on in-scope FTX entities EY Attendees: B. Mistler, C. Tong, D. Bailey, H. Choudary, J. Healy, L. Lovelace	0.40	683.00	273.20
Choudary,Hira	Staff	8/17/2023	Project Management Office Transition	Weekly meeting to discuss open items with regards to the IDR requests on in-scope FTX entities EY Attendees: B. Mistler, C. Tong, D. Bailey, H. Choudary, J. Healy, L. Lovelace	0.40	236.00	94.40
Healy,John	Senior Manager	8/17/2023	IRS Audit Matters	Weekly meeting to discuss open items with regards to the IDR requests on in-scope FTX entities EY Attendees: B. Mistler, C. Tong, D. Bailey, H. Choudary, J. Healy, L. Lovelace	0.40	683.00	273.20
Lovelace,Lauren	Partner/Principal	8/17/2023	US International Tax	Weekly meeting to discuss open items with regards to the IDR requests on in-scope FTX entities EY Attendees: B. Mistler, C. Tong, D. Bailey, H. Choudary, J. Healy, L. Lovelace	0.40	866.00	346.40
Bailey,Doug	Partner/Principal	8/17/2023	US International Tax	Weekly meeting to discuss open items with regards to the IDR requests on in-scope FTX entities EY Attendees: B. Mistler, C. Tong, D. Bailey, H. Choudary, J. Healy, L. Lovelace	0.40	866.00	346.40
Short,Victoria	Manager	8/17/2023	Payroll Tax	Discussion on employment tax documentation requests and documentation review EY Attendees: J. DeVincenzo, K. Wrenn, K. Lowery, V. Short Other Attendees: K. Shultea (FTX), F. Buenrotr (FTX), L. Barrios (FTX)	0.80	551.00	440.80
DeVincenzo,Jennie	Managing Director	8/17/2023	Payroll Tax	Discussion on employment tax documentation requests and documentation review EY Attendees: J. DeVincenzo, K. Wrenn, K. Lowery, V. Short Other Attendees: K. Shultea (FTX), F. Buenrotr (FTX), L. Barrios (FTX)	0.80	814.00	651.20
Wrenn,Kaitlin Doyle	Senior Manager	8/17/2023	Payroll Tax	Discussion on employment tax documentation requests and documentation review EY Attendees: J. DeVincenzo, K. Wrenn, K. Lowery, V. Short Other Attendees: K. Shultea (FTX), F. Buenrotr (FTX), L. Barrios (FTX)	0.80	683.00	546.40
Lowery,Kristie L	National Partner/Principal	8/17/2023	Payroll Tax	Discussion on employment tax documentation requests and documentation review EY Attendees: J. DeVincenzo, K. Wrenn, K. Lowery, V. Short Other Attendees: K. Shultea (FTX), F. Buenrotr (FTX), L. Barrios (FTX)	0.80	1,040.00	832.00
Short,Victoria	Manager	8/17/2023	Payroll Tax	Internal discussion on employment tax priority items related to document requests and next steps EY Attendees: K. Wrenn, J. DeVincenzo, K. Lowery, V. Short	0.40	551.00	220.40
DeVincenzo,Jennie	Managing Director	8/17/2023	Payroll Tax	Internal discussion on employment tax priority items related to document requests and next steps EY Attendees: K. Wrenn, J. DeVincenzo, K. Lowery, V. Short	0.40	814.00	325.60
Wrenn,Kaitlin Doyle	Senior Manager	8/17/2023	Payroll Tax	Internal discussion on employment tax priority items related to document requests and next steps EY Attendees: K. Wrenn, J. DeVincenzo, K. Lowery, V. Short	0.40	683.00	273.20
Lowery,Kristie L	National Partner/Principal	8/17/2023	Payroll Tax	Internal discussion on employment tax priority items related to document requests and next steps EY Attendees: K. Wrenn, J. DeVincenzo, K. Lowery, V. Short	0.40	1,040.00	416.00
Shea JR,Thomas M	Partner/Principal	8/17/2023	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status and action items EY Attendees: B. Mistler, C. Tong, J. Berman, J. Scott, K. Lowery, T. Shea, H. Choudary Other Attendees: Mary Cilia (FTX), Kathryn Shultea (FTX)	0.30	866.00	259.80
Mistler,Brian M	Manager	8/17/2023	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status and action items EY Attendees: B. Mistler, C. Tong, J. Berman, J. Scott, K. Lowery, T. Shea, H. Choudary Other Attendees: Mary Cilia (FTX), Kathryn Shultea (FTX)	0.30	551.00	165.30
Tong,Chia-Hui	Senior Manager	8/17/2023	Project Management Office Transition	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status and action items EY Attendees: B. Mistler, C. Tong, J. Berman, J. Scott, K. Lowery, T. Shea, H. Choudary Other Attendees: Mary Cilia (FTX), Kathryn Shultea (FTX)	0.30	683.00	204.90
Choudary,Hira	Staff	8/17/2023	Project Management Office Transition	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status and action items EY Attendees: B. Mistler, C. Tong, J. Berman, J. Scott, K. Lowery, T. Shea, H. Choudary Other Attendees: Mary Cilia (FTX), Kathryn Shultea (FTX)	0.30	236.00	70.80

Exhibit A

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period August 2023 through August 31, 2023

Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Scott,James	Client Serving Contractor JS	8/17/2023	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status and action items EY Attendees: B. Mistler, C. Tong, J. Berman, J. Scott, K. Lowery, T. Shea, H. Choudary Other Attendees: Mary Cilia (FTX), Kathryn Schultea (FTX)	0.30	600.00	180.00
Lowery,Kristie L	National Partner/Principal	8/17/2023	Payroll Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status and action items EY Attendees: B. Mistler, C. Tong, J. Berman, J. Scott, K. Lowery, T. Shea, H. Choudary Other Attendees: Mary Cilia (FTX), Kathryn Schultea (FTX)	0.30	1,040.00	312.00
Berman,Jake	Senior Manager	8/17/2023	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status and action items EY Attendees: B. Mistler, C. Tong, J. Berman, J. Scott, K. Lowery, T. Shea, H. Choudary Other Attendees: Mary Cilia (FTX), Kathryn Schultea (FTX)	0.30	683.00	204.90
Mistler,Brian M	Manager	8/17/2023	US Income Tax	Internal call to walk through income reported on federal tax returns for FTX entities and to discuss state and local tax questions by E. Hall (EY) for return preparation purposes. EY Attendees: E. Hall, B. Mistler, J. Berman	0.80	551.00	440.80
Hall,Emily Melissa	Senior	8/17/2023	US State and Local Tax	Internal call to walk through income reported on federal tax returns for FTX entities and to discuss state and local tax questions by E. Hall (EY) for return preparation purposes. EY Attendees: E. Hall, B. Mistler, J. Berman	0.80	415.00	332.00
Berman,Jake	Senior Manager	8/17/2023	US Income Tax	Internal call to walk through income reported on federal tax returns for FTX entities and to discuss state and local tax questions by E. Hall (EY) for return preparation purposes. EY Attendees: E. Hall, B. Mistler, J. Berman	0.80	683.00	546.40
Staromiejska,Kinga	Senior Manager	8/17/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, K. Staromiejska, T. Knoeller	0.60	683.00	409.80
Knoeller,Thomas J.	Client Serving Contractor TJK	8/17/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, K. Staromiejska, T. Knoeller	0.60	430.00	258.00
MacLean,Corrie	Senior	8/17/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, K. Staromiejska, T. Knoeller	0.60	415.00	249.00
Hammon,David Lane	Manager	8/17/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, K. Staromiejska, T. Knoeller	0.60	551.00	330.60
Mosdzin,Dennis	Senior Manager	8/17/2023	ACR Bookkeeping/ACR Statutory Reporting	Call with J. Bavaud FTX regarding current status of financial statements 2021 and open topics	1.20	683.00	819.60
Nguyen,Thinh	Staff	8/17/2023	ACR Bookkeeping/ACR Statutory Reporting	Call with J. Bavaud FTX regarding current status of financial statements 2021 and open topics	1.20	236.00	283.20
Huang,Yuan	Staff	8/17/2023	ACR Bookkeeping/ACR Statutory Reporting	Call with FTX Trading GmbH (Germany), Dennis, Thinh to regarding current status of financial statements 2021 and open topics	1.20	236.00	283.20
Borts,Michael	Managing Director	8/17/2023	ACR Bookkeeping/ACR Statutory Reporting	Check in with EY local teams on due diligence matters (ongoing, primarily Germany, Switzerland, and US team)	0.50	814.00	407.00
Borts,Michael	Managing Director	8/17/2023	ACR Bookkeeping/ACR Statutory Reporting	Status update documentation to communicate compliance matters, upcoming deadlines, and next steps to meet those requirements	0.50	814.00	407.00
Hernandez,Nancy I.	Senior Manager	8/17/2023	ACR Bookkeeping/ACR Statutory Reporting	Check in with EY local teams on due diligence matters (ongoing, primarily Germany, Switzerland, and US team)	0.60	683.00	409.80
Hernandez,Nancy I.	Senior Manager	8/17/2023	ACR Bookkeeping/ACR Statutory Reporting	Status update documentation to communicate compliance matters, upcoming deadlines, and next steps to meet those requirements	0.50	683.00	341.50
Yang,Rachel Sim	Senior Manager	8/17/2023	Information Reporting	Efile diagnostic error review	0.50	683.00	341.50
Brzozowski,John Charles	Senior	8/17/2023	Transfer Pricing	Teams meeting to discuss overall status of tp doc project	1.00	415.00	415.00

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Mosdzin,Dennis	Senior Manager	8/17/2023	ACR Bookkeeping/ACR Statutory Reporting	Call with S. Klüwer and B. Delff (EY) regarding tax calculation and declaration 2020 and 2021, and N. Hernandez (EY US) status update.	0.70	683.00	478.10
Mosdzin,Dennis	Senior Manager	8/17/2023	ACR Bookkeeping/ACR Statutory Reporting	Discussion after client call with the team (0,25)	0.20	683.00	136.60
Bailey,Doug	Partner/Principal	8/17/2023	Tax Advisory	Further drafting of responses to Department of Justice queries concerning the merit of Internal Revenue Service claims.	2.90	866.00	2,511.40
Shea JR,Thomas M	Partner/Principal	8/17/2023	US Income Tax	Written correspondence with K. Schultea and M. Cilia re: third party requests	0.80	866.00	692.80
Shea JR,Thomas M	Partner/Principal	8/17/2023	US Income Tax	Internal written correspondence regarding third party requests received by IRS, A&M, S&C teams	1.10	866.00	952.60
Carver,Cody R.	Senior	8/17/2023	Payroll Tax	Tax technical intake for 15 customer requests. Logged responses and categorized inquiries based on tax matter requests, outlined responses to assist with tax matters.	1.90	415.00	788.50
Huang,Fei Yu	Senior	8/17/2023	US Income Tax	Work on 8865 tax forms	2.80	415.00	1,162.00
Flagg,Nancy A.	Managing Director	8/17/2023	US State and Local Tax	Reply to B. Mistler (EY) on A&M schedule updates and provide claim information to K. Gatt (EY) and comment on updated file for delivery to A&M	0.40	814.00	325.60
Noda,Sachiho	Staff	8/17/2023	Non US Tax	Day2:reated a matrix to find out if the proper notifications are being submitted.	1.80	236.00	424.80
Carreras,Stephen	Manager	8/17/2023	Payroll Tax	Gross to net payroll schedules - August 2023 + communication of this to EY US team	1.20	551.00	661.20
Bost,Anne	Managing Director	8/17/2023	Transfer Pricing	Read and respond to various emails	0.40	814.00	325.60
Bost,Anne	Managing Director	8/17/2023	Transfer Pricing	Begin to formulate transfer pricing plans for 2022	0.60	814.00	488.40
Bost,Anne	Managing Director	8/17/2023	Transfer Pricing	Formulate transfer pricing plans for 2022	0.30	814.00	244.20
Bost,Anne	Managing Director	8/17/2023	Transfer Pricing	Continue to consider transfer pricing policies for 2023	0.90	814.00	732.60
Geisler,Arthur	Staff	8/17/2023	ACR Bookkeeping/ACR Statutory Reporting	VAT Certificates	1.70	236.00	401.20
Short,Victoria	Manager	8/17/2023	Payroll Tax	Update entity employment tax IDR matrix with new entities and document organization. Employment agreement review and instruction notes	2.40	551.00	1,322.40
Short,Victoria	Manager	8/17/2023	Payroll Tax	WA PFML balance due inquiry	0.30	551.00	165.30
Delff,Björn	Partner/Principal	8/17/2023	Non US Tax	Call: Dennis Mosdzin, Björn Delff, Stephanie Knüwer, 0,5 h, discussion of the finalization of FS and extension of filing due date for 2020 and 2021 tax returns. discussion of tax treatment of prior year expense in 2020/2020.	0.50	866.00	433.00
Tong,Chia-Hui	Senior Manager	8/17/2023	Project Management Office Transition	Prepare agenda for biweekly meeting with M. Cilia and K. Schultea of FTX	0.40	683.00	273.20
Tong,Chia-Hui	Senior Manager	8/17/2023	Project Management Office Transition	Prepare for internal team leads roundtable meeting to discuss updates and any risks and issues	0.60	683.00	409.80
Tong,Chia-Hui	Senior Manager	8/17/2023	Project Management Office Transition	Update next steps for interim fee application response	0.80	683.00	546.40
Schwarzwalder,Christian	Senior Manager	8/17/2023	Non US Tax	E-Mail to Jürg Baivaud regarding the current status of the tax declaration of the Swiss and Liechtenstein entities and requesting a call to further discuss: Review of draft e-mail / incorporating of some amendments	0.20	683.00	136.60
MacLean,Corrie	Senior	8/17/2023	Non US Tax	Communications to foreign teams regarding SOW#2, fees, and deliverables, tracking sheet updates, review historical documents received, classify and update master document tracking sheet	2.80	415.00	1,162.00
Katsnelson,David	Senior Manager	8/17/2023	Transfer Pricing	Review of 2022 US TP Document for Alameda LLC	1.10	683.00	751.30
Katsnelson,David	Senior Manager	8/17/2023	Transfer Pricing	Review of 2022 US TP Document for Paper Bird	1.30	683.00	887.90
Hall,Emily Melissa	Senior	8/17/2023	US State and Local Tax	Called and left voicemail message for Florida contact regarding a notice matter.	0.10	415.00	41.50
Hall,Emily Melissa	Senior	8/17/2023	US State and Local Tax	Began developing due dates for state tax returns from an internal and external perspective to maintain timely delivery.	1.10	415.00	456.50
Choudary,Hira	Staff	8/17/2023	Project Management Office Transition	Day 2 - Sent out internal leads call notes to all attendees	0.90	236.00	212.40
Castillo,Irvin Giovanni	Staff	8/17/2023	US State and Local Tax	Reviewed and worked through informational notices to address any potential issues.	1.40	236.00	330.40
Castillo,Irvin Giovanni	Staff	8/17/2023	US State and Local Tax	Analyzed comments in notice log to make substantive updates regarding next steps.	1.20	236.00	283.20
Castillo,Irvin Giovanni	Staff	8/17/2023	US State and Local Tax	Conversation with Arkansas agent to walk through additional corporate tax notices.	0.90	236.00	212.40

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Berman,Jake	Senior Manager	8/17/2023	US Income Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: B. Mistler, C. Tong, C. Cavusoglu, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Berman, J. Scott, J. Healy, K. Staromiejska, K. Lowery, L. Lovelace, M. Musano, M. Borts, W. Bieganski, Z. Haas	0.40	683.00	273.20
Scott,James	Client Serving Contractor JS	8/17/2023	US Income Tax	Forms 1120 file documentation updates	0.80	600.00	480.00
Scott,James	Client Serving Contractor JS	8/17/2023	US Income Tax	PMO weekly tax slide update	0.30	600.00	180.00
DeVincenzo,Jennie	Managing Director	8/17/2023	Payroll Tax	Responding to questions on employment tax audit information requests	0.40	814.00	325.60
Healy,John	Senior Manager	8/17/2023	IRS Audit Matters	Draft updates to ARLLC EIN Letter for IRS	1.10	683.00	751.30
Wrenn,Kaitlin Doyle	Senior Manager	8/17/2023	Payroll Tax	Draft preparation of August IDR responses for Good Luck Games and Blockfolio	1.40	683.00	956.20
Wrenn,Kaitlin Doyle	Senior Manager	8/17/2023	Payroll Tax	Preparation for meetings with K. Schultea (FTX) and D. Ornalas (FTX) on open employment tax items.	1.20	683.00	819.60
Gatt,Katie	Senior Manager	8/17/2023	US State and Local Tax	Updated Schedule E to reflect the creditors/addresses that the tax claims provided but were not initially included in the schedule.	2.10	683.00	1,434.30
Lowery,Kristie L	National Partner/Principal	8/17/2023	Payroll Tax	Review of August Information Document Request responses for Good Luck Games and Blockfolio	1.40	1,040.00	1,456.00
Lowery,Kristie L	National Partner/Principal	8/17/2023	Payroll Tax	Preparation for meetings with K. Schultea (FTX) and D. Ornalas (FTX) on open employment tax items.	1.00	1,040.00	1,040.00
Lovelace,Lauren	Partner/Principal	8/17/2023	US International Tax	Revisions on 8275R	2.50	866.00	2,165.00
Lovelace,Lauren	Partner/Principal	8/17/2023	US International Tax	Reviewing calculations of taxable income and loss for most significant entities	2.10	866.00	1,818.60
Lovelace,Lauren	Partner/Principal	8/17/2023	US International Tax	Review calculations of taxable income and loss for significant entities	2.10	866.00	1,818.60
Gibson,Mitch	Senior	8/17/2023	Transfer Pricing	Review of individual company TP doc to make sure it was complete.	0.60	415.00	249.00
Hung,Mo	Manager	8/17/2023	US Income Tax	Continue review Feeder Fund K1K3s	1.30	551.00	716.30
Espley-Ault,Olivia	Senior Manager	8/17/2023	Non US Tax	Discussion with David and Corrie	0.50	683.00	341.50
Billings,Phoebe	Manager	8/17/2023	Transfer Pricing	Review of finalized benchmarking files and cleanup of benchmarking related supporting files	1.00	551.00	551.00
Walker,Rachael Leigh Braswell	Partner/Principal	8/17/2023	Payroll Tax	Continued reviewing equity analysis	0.40	866.00	346.40
Hayashi,Rina	Senior	8/17/2023	Transfer Pricing	Updating FTX KK's local file for FYE September/December 2022 in relation to Japan TP Local File Support for FTX Japan KK	1.00	415.00	415.00
Knüwer,Stephanie	Senior Manager	8/17/2023	Non US Tax	Call: Dennis Mosdzin, Björn Dellf, Stephanie Knüwer, 0.5 h, discussion of the finalization of FS and extension of filing due date for 2020 and 2021 tax returns. discussion of tax treatment of prior year expense in 2020/2020.	0.50	683.00	341.50
Knüwer,Stephanie	Senior Manager	8/17/2023	Non US Tax	E-Mail sent to J. Bavaud (FTX Trading GmbH) regarding 1) NEA, 2) Filing Extension for Tax Returns 2020 and 2021, 3) Documentation required for Tax Returns 2020 and 2021	1.00	683.00	683.00
Nguyen,Thinh	Staff	8/17/2023	ACR Bookkeeping/ACR Statutory Reporting	Analyzing the booking of accounting cost in year 2021	0.50	236.00	118.00
Nguyen,Thinh	Staff	8/17/2023	ACR Bookkeeping/ACR Statutory Reporting	Preparing the working paper for the net loss of 2020	1.20	236.00	283.20
Nguyen,Thinh	Staff	8/17/2023	ACR Bookkeeping/ACR Statutory Reporting	Analyzing the net loss of 2021 and cost plus in 2021	1.40	236.00	330.40
Nguyen,Thinh	Staff	8/17/2023	ACR Bookkeeping/ACR Statutory Reporting	Discussing with Dennis und Yuan about the adjustment of the booking of net loss in 2020, accruals in 2021, Receivable and liability in 2021	0.20	236.00	47.20
Huang,Yuan	Staff	8/17/2023	ACR Bookkeeping/ACR Statutory Reporting	Internal Meeting with Dennis and Thinh to discuss about Financial statements 2021 outstanding problems	0.20	236.00	47.20
Huang,Yuan	Staff	8/17/2023	ACR Bookkeeping/ACR Statutory Reporting	Reconcile debit accounts to clarify with client about the adjustment of opening balance 01.01.2023 for preparing MOR 03.2023	2.00	236.00	472.00
Haas,Zach	Senior Manager	8/17/2023	US Income Tax	Clifford Bay K1 review	0.60	683.00	409.80
Du,Zhiyuan	Staff	8/17/2023	Non US Tax	Day 3: Draft Matrix Table for Tax Report Forms required by Japanese Gov.	3.20	236.00	755.20

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Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
MacLean,Corrie	Senior	8/18/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon	0.40	415.00	166.00
Hammon,David Lane	Manager	8/18/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon	0.40	551.00	220.40
Staromiejska,Kinga	Senior Manager	8/18/2023	Non US Tax	Weekly recap and upcoming items for next week concerning the Non-US workstream EY Attendees: C. MacLean, D. Hammon, K. Staromiejska	0.50	683.00	341.50
MacLean,Corrie	Senior	8/18/2023	Non US Tax	Weekly recap and upcoming items for next week concerning the Non-US workstream EY Attendees: C. MacLean, D. Hammon, K. Staromiejska	0.50	415.00	207.50
Hammon,David Lane	Manager	8/18/2023	Non US Tax	Weekly recap and upcoming items for next week concerning the Non-US workstream EY Attendees: C. MacLean, D. Hammon, K. Staromiejska	0.50	551.00	275.50
Hall,Emily Melissa	Senior	8/18/2023	US State and Local Tax	Discussion and walk through of all material federal returns to determine how the state returns should be prepared (i.e., apportionment and modifications). EY Attendees: W. Bieganski, E. Hall	1.80	415.00	747.00
Bieganski,Walter	Client Serving Contractor WB	8/18/2023	US State and Local Tax	Discussion and walk through of all material federal returns to determine how the state returns should be prepared (i.e., apportionment and modifications). EY Attendees: W. Bieganski, E. Hall	1.80	200.00	360.00
Molnar,Evgeniya	Senior	8/18/2023	US State and Local Tax	Call to discuss filing second state extensions and the approach to conduct research to determine various questions regarding filing periods. EY Attendees: E. Hall, E. Molnar	0.30	415.00	124.50
Hall,Emily Melissa	Senior	8/18/2023	US State and Local Tax	Call to discuss filing second state extensions and the approach to conduct research to determine various questions regarding filing periods. EY Attendees: E. Hall, E. Molnar	0.30	415.00	124.50
Suto,Ichiro	Partner/Principal	8/18/2023	Non US Tax	Interview session held with S. Kojima (FTX Japan CFO) to gain understanding of the current state of in-scope FTX entities in Japan, including current ownership structure, financial reporting and tax compliance status, existing business operations, and currently outstanding accounting and tax issues EY Attendees: Y. Nakayama, I. Suto Other Attendees: S. Kojima (FTX Japan CFO)	0.90	866.00	779.40
Hernandez,Nancy I.	Senior Manager	8/18/2023	ACR Bookkeeping/ACR Statutory Reporting	Check in with EY local teams on due diligence matters (ongoing, primarily Germany, Switzerland, and US team)	0.80	683.00	546.40
Zhuo,Melody	Staff	8/18/2023	US International Tax	Analyzed asset register for FTX entities	1.00	236.00	236.00
Yang,Rachel Sim	Senior Manager	8/18/2023	Information Reporting	Efiling support for international forms	0.50	683.00	341.50
Haq,Shafay	Senior	8/18/2023	Technology	Continuing documentation of Audit log for tax calc and any assumptions for client delivery	1.00	415.00	415.00
Mosdzin,Dennis	Senior Manager	8/18/2023	ACR Bookkeeping/ACR Statutory Reporting	E-Mail draft to N. Hernandez (EY US) regarding review of the documents	1.00	683.00	683.00
Bailey,Doug	Partner/Principal	8/18/2023	Tax Advisory	Revisions to draft responses to Department of Justice queries	1.40	866.00	1,212.40
Huang,Fei Yu	Senior	8/18/2023	US Income Tax	Updated 8865 footnotes in K-1 printing and investor package printing	3.90	415.00	1,618.50
Huang,Fei Yu	Senior	8/18/2023	US Income Tax	Prepare investor package	0.10	415.00	41.50
Craven,Simone	Manager	8/18/2023	Non US Tax	Reviewing information on file re: Irish bank queries - GG Trading	0.80	551.00	440.80
Noda,Sachiho	Staff	8/18/2023	Non US Tax	Day 3: creating a matrix to find out if the proper notifications are being submitted.	1.20	236.00	283.20
Noda,Sachiho	Staff	8/18/2023	Non US Tax	Day1: Draft Matrix Table of Financial Reports required by Japanese Gov	2.70	236.00	637.20
Carreras,Stephen	Manager	8/18/2023	Payroll Tax	Payment of tax and social insurance calculations / generating payment details and reference codes + communication of this to EY US team	0.50	551.00	275.50
Short,Victoria	Manager	8/18/2023	Payroll Tax	Employment tax closure letters updated for specific jurisdictions/employment tax accounts	1.70	551.00	936.70

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Delff,Björn	Partner/Principal	8/18/2023	Non US Tax	FTX Germany GmbH - Email sent to MD of company in order to clarify outstanding information	0.40	866.00	346.40
Tong,Chia-Hui	Senior Manager	8/18/2023	Project Management Office Transition	Prepare and send out weekly status slide to Alvarez and Marsal team	0.50	683.00	341.50
Schwarzwälder,Christian	Senior Manager	8/18/2023	Non US Tax	Coordination with Jürg Bavaud in respect of setting up conference call to discuss status of Swiss and Liechtenstein tax declarations	0.20	683.00	136.60
MacLean,Corrie	Senior	8/18/2023	Non US Tax	Compile all non-US compliance deliverables to implement the One Global Methodology tracker, update the consolidated foreign entities compliance summaries file	2.60	415.00	1,079.00
Matsuo,Eiko	Senior Manager	8/18/2023	Transfer Pricing	Conducting secondary review of updated FTX KK's local file for FYE September/December 2022 in relation to Japan TP Local File Support for FTX Japan KK	0.50	683.00	341.50
Hall,Emily Melissa	Senior	8/18/2023	US State and Local Tax	Reviewed newly received notices for various entities and logged the contents into the tracker to determine any new liabilities.	0.40	415.00	166.00
Hall,Emily Melissa	Senior	8/18/2023	US State and Local Tax	Prepare for call with W. Bieganski (EY) by further mapping out all revenue streams by entity for each SILO.	2.10	415.00	871.50
Hall,Emily Melissa	Senior	8/18/2023	US State and Local Tax	Recalculated apportionment for several FTX entities taking into account the change in total revenue due to trial balance updates.	2.30	415.00	954.50
Molnar,Evgeniya	Senior	8/18/2023	US State and Local Tax	Began importing Tax Year 2022 cx files from OneSource into the state input files. Importing the file populates all federal data which flows to the state return calculations.	3.50	415.00	1,452.50
Molnar,Evgeniya	Senior	8/18/2023	US State and Local Tax	Completed importing Tax Year 2022 cx files from OneSource into the remaining state input files.	2.10	415.00	871.50
Scott,James	Client Serving Contractor JS	8/18/2023	Non US Tax	Non-US data source gathering Seychelles, Switzerland	0.70	600.00	420.00
Healy,John	Senior Manager	8/18/2023	IRS Audit Matters	Call with T. Shea to discuss IRS updates	0.30	683.00	204.90
Healy,John	Senior Manager	8/18/2023	IRS Audit Matters	Draft email re IRS updates and sent to D. Hariton	0.50	683.00	341.50
Healy,John	Senior Manager	8/18/2023	IRS Audit Matters	Communications with B. Mistler (EY) re: IDR FP-2	0.30	683.00	204.90
Fitzgerald,Kaitlin Rose	Senior	8/18/2023	Payroll Tax	Researched and outlined tax matter to determine requirements for documentation needed	2.00	415.00	830.00
Wrenn,Kaitlin Doyle	Senior Manager	8/18/2023	Payroll Tax	Review of new federal information document requests issued by auditor for new 10 entities	1.40	683.00	956.20
Wrenn,Kaitlin Doyle	Senior Manager	8/18/2023	Payroll Tax	Signed and scanned closure and POA forms for state employment tax closure requirements	1.20	683.00	819.60
Wrenn,Kaitlin Doyle	Senior Manager	8/18/2023	Payroll Tax	Correspondence with various FTX individuals on open employment tax items and questions	0.80	683.00	546.40
Gatt,Katie	Senior Manager	8/18/2023	US State and Local Tax	Analyzed Schedule E creditors/addresses with inconsistencies between the schedule provided and the tax claims provided.	1.70	683.00	1,161.10
Goto,Keisuke	Senior Manager	8/18/2023	Transfer Pricing	Conducting preliminary review of the updated FTX KK's local file for FYE September/December 2022 in relation to Japan TP Local File Support for FTX Japan KK	0.50	683.00	341.50
Lovelace,Lauren	Partner/Principal	8/18/2023	US International Tax	Assessing data and information reporting for foreign entities with less complete information	3.00	866.00	2,598.00
Hung,Mo	Manager	8/18/2023	US Income Tax	Create new locators	0.30	551.00	165.30
Hung,Mo	Manager	8/18/2023	US Income Tax	Discuss with Zach for his comments on K1K3s; walk thru the comments with Shannon for updates	0.80	551.00	440.80
Hung,Mo	Manager	8/18/2023	US Income Tax	Assist on Clifton Bay Investments LLC for Form 8865 and 8621	0.50	551.00	275.50
Hung,Mo	Manager	8/18/2023	US Income Tax	Review Feeder K1K3s updates from staff	0.70	551.00	385.70
Zhang,Shannon	Staff	8/18/2023	US Income Tax	Update workbook and K1K3 for feeder fund	2.00	236.00	472.00
Zhang,Shannon	Staff	8/18/2023	US Income Tax	Continue to update workbook and K1K3 for feeder fund	2.40	236.00	566.40
Nguyen,Thinh	Staff	8/18/2023	ACR Bookkeeping/ACR Statutory Reporting	Booking PWC of year 2022 invoice (Clarification and correction of financial statement 2021) in the financial statement 2021	0.60	236.00	141.60

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Summary of Fees by Professional

For the Period August 2023 through August 31, 2023

Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Nguyen, Thinh	Staff	8/18/2023	ACR Bookkeeping/ACR Statutory Reporting	Rebooking account legislation and consulting accrual and cost in financial statement 2020	1.10	236.00	259.60
Nguyen, Thinh	Staff	8/18/2023	ACR Bookkeeping/ACR Statutory Reporting	Booking PWC of year 2022 invoice (clarification with insurances companies 2021) in the financial statement 2021	0.60	236.00	141.60
Nguyen, Thinh	Staff	8/18/2023	ACR Bookkeeping/ACR Statutory Reporting	Uploading the Pwc invoices to the Date Cloud database unternehmenonline	0.10	236.00	23.60
Huang, Yuan	Staff	8/18/2023	ACR Bookkeeping/ACR Statutory Reporting	Prepare documents for monthly reporting 03.2023	1.00	236.00	236.00
Haas, Zach	Senior Manager	8/18/2023	US Income Tax	Ledger Prime Investor Package review	2.20	683.00	1,502.60
Du, Zhiyun	Staff	8/18/2023	Non US Tax	Day 4: Draft Matrix Table for Tax Report Forms required by Japanese Gov.-Stage 2	3.80	236.00	896.80
Du, Zhiyun	Staff	8/18/2023	Non US Tax	Day 4: Draft Matrix Table for Tax Report Forms required by Japanese Gov.-Stage 1	0.40	236.00	94.40
Du, Zhiyun	Staff	8/18/2023	Non US Tax	Day1: Draft Matrix Table of Financial Reports required by Japanese Gov	2.50	236.00	590.00
Huang, Fei Yu	Senior	8/19/2023	US Income Tax	Updated K-1 suite to pick up true up difference	3.90	415.00	1,618.50
Hung, Mo	Manager	8/19/2023	US Income Tax	Helping Fei on Clifton Bay K-1 true up issues	0.60	551.00	330.60
Zhang, Shannon	Staff	8/19/2023	US Income Tax	Update workbook and K1K3 for feeder	1.40	236.00	330.40
Huang, Fei Yu	Senior	8/20/2023	US Income Tax	Updated K3 since we updated the income numbers	3.10	415.00	1,286.50
Zhang, Shannon	Staff	8/20/2023	US Income Tax	Prepare K1 suite, print K1K3 for master fund	2.00	236.00	472.00
Srivastava, Nikita Asutosh	Manager	8/21/2023	ACR Bookkeeping/ACR Statutory Reporting	Weekly FTX ACR Meeting to review statutory financial statement status, discuss progress on deliverables, risks, identify issues, and determined action items. EY Attendees: A. Mathew, N. Hernandez, N. Srivastava, M. Borts	0.60	551.00	330.60
John Mathew, Abel	Senior	8/21/2023	ACR Bookkeeping/ACR Statutory Reporting	Weekly FTX ACR Meeting to review statutory financial statement status, discuss progress on deliverables, risks, identify issues, and determined action items. EY Attendees: A. Mathew, N. Hernandez, N. Srivastava, M. Borts	0.60	415.00	249.00
Borts, Michael	Managing Director	8/21/2023	ACR Bookkeeping/ACR Statutory Reporting	Weekly FTX ACR Meeting to review statutory financial statement status, discuss progress on deliverables, risks, identify issues, and determined action items. EY Attendees: A. Mathew, N. Hernandez, N. Srivastava, M. Borts	0.60	814.00	488.40
Hernandez, Nancy I.	Senior Manager	8/21/2023	ACR Bookkeeping/ACR Statutory Reporting	Weekly FTX ACR Meeting to review statutory financial statement status, discuss progress on deliverables, risks, identify issues, and determined action items. EY Attendees: A. Mathew, N. Hernandez, N. Srivastava, M. Borts	0.60	683.00	409.80
Tong, Chia-Hui	Senior Manager	8/21/2023	Project Management Office Transition	Meeting to discuss the processing of the Interim fee application EY Attendees: C. Tong, D. Neziroski, H. Choudary, S. Cahalane	1.00	683.00	683.00
Choudary, Hira	Staff	8/21/2023	Project Management Office Transition	Meeting to discuss the processing of the Interim fee application EY Attendees: C. Tong, D. Neziroski, H. Choudary, S. Cahalane	1.00	236.00	236.00
Cahalane, Shawn M.	Manager	8/21/2023	Fee/Employment Applications	Meeting to discuss the processing of the Interim fee application EY Attendees: C. Tong, D. Neziroski, H. Choudary, S. Cahalane	1.00	525.00	525.00
Bost, Anne	Managing Director	8/21/2023	Transfer Pricing	Meeting to discuss post submission action items EY Attendees: D. Katsnelson, D. McComber, G. Stefano, A. Bost, P. Billings	0.50	814.00	407.00
Katsnelson, David	Senior Manager	8/21/2023	Transfer Pricing	Meeting to discuss post submission action items EY Attendees: D. Katsnelson, D. McComber, G. Stefano, A. Bost, P. Billings	0.50	683.00	341.50
McComber, Donna	National Partner/Principal	8/21/2023	Transfer Pricing	Meeting to discuss post submission action items EY Attendees: D. Katsnelson, D. McComber, G. Stefano, A. Bost, P. Billings	0.50	1,040.00	520.00
Di Stefano, Giulia	Senior	8/21/2023	Transfer Pricing	Meeting to discuss post submission action items EY Attendees: D. Katsnelson, D. McComber, G. Stefano, A. Bost, P. Billings	0.50	415.00	207.50
Billings, Phoebe	Manager	8/21/2023	Transfer Pricing	Internal call to discuss transfer pricing documentation next steps	0.50	551.00	275.50
Hall, Emily Melissa	Senior	8/21/2023	US State and Local Tax	Internal meeting with the state and local tax return preparation team to walk through apportionment for each FTX entity and to determine the applicable modifications for state return purposes. EY Attendees: E. Zheng, E. Hall, M. Musano, W. Bieganski, Y. Sun	1.20	415.00	498.00
Zheng, Eva	Manager	8/21/2023	US State and Local Tax	Internal meeting with the state and local tax return preparation team to walk through apportionment for each FTX entity and to determine the applicable modifications for state return purposes. EY Attendees: E. Zheng, E. Hall, M. Musano, W. Bieganski, Y. Sun	1.20	551.00	661.20

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Bieganski,Walter	Client Serving Contractor WB	8/21/2023	US State and Local Tax	Internal meeting with the state and local tax return preparation team to walk through apportionment for each FTX entity and to determine the applicable modifications for state return purposes. EY Attendees: E. Zheng, E. Hall, M. Musano, W. Bieganski, Y. Sun	1.20	200.00	240.00
Sun,Yuchen	Senior	8/21/2023	US State and Local Tax	Internal meeting with the state and local tax return preparation team to walk through apportionment for each FTX entity and to determine the applicable modifications for state return purposes. EY Attendees: E. Zheng, E. Hall, M. Musano, W. Bieganski, Y. Sun	1.20	415.00	498.00
Musano,Matthew Albert	Senior Manager	8/21/2023	US State and Local Tax	Internal meeting with the state and local tax return preparation team to walk through apportionment for each FTX entity and to determine the applicable modifications for state return purposes. EY Attendees: E. Zheng, E. Hall, M. Musano, W. Bieganski, Y. Sun	1.20	683.00	819.60
MacLean,Corrie	Senior	8/21/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon	0.50	415.00	207.50
Hammon,David Lane	Manager	8/21/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon	0.50	551.00	275.50
Hall,Emily Melissa	Senior	8/21/2023	US State and Local Tax	Internal call with state and local tax compliance team to discuss next steps for return preparation. EY Attendees: E. Hall, Y. Sun, E. Zheng, E. Molnar	0.30	415.00	124.50
Zheng,Eva	Manager	8/21/2023	US State and Local Tax	Internal call with state and local tax compliance team to discuss next steps for return preparation. EY Attendees: E. Hall, Y. Sun, E. Zheng, E. Molnar	0.30	551.00	165.30
Molnar,Evgeniya	Senior	8/21/2023	US State and Local Tax	Internal call with state and local tax compliance team to discuss next steps for return preparation. EY Attendees: E. Hall, Y. Sun, E. Zheng, E. Molnar	0.30	415.00	124.50
Sun,Yuchen	Senior	8/21/2023	US State and Local Tax	Internal call with state and local tax compliance team to discuss next steps for return preparation. EY Attendees: E. Hall, Y. Sun, E. Zheng, E. Molnar	0.30	415.00	124.50
Mistler,Brian M	Manager	8/21/2023	US Income Tax	Weekly catchup with Sullivan & Cromwell and Alvarez & Marcel to discuss federal tax topics including J Berman, J Scott, B Mistler (EY), D Hariton (S&C), and K Jacobs and B Seaway (A&M) EY Attendees: J. Berman, J. Scott, B. Mistler Other Attendees: D Hariton (Sullivan & Cromwell), K Jacobs (Alvarez and Marcel), B Seaway (Alvarez and Marcel)	0.30	551.00	165.30
Berman,Jake	Senior Manager	8/21/2023	US Income Tax	Weekly catchup with Sullivan & Cromwell and Alvarez & Marcel to discuss federal tax topics including J Berman, J Scott, B Mistler (EY), D Hariton (S&C), and K Jacobs and B Seaway (A&M) EY Attendees: J. Berman, J. Scott, B. Mistler Other Attendees: D Hariton (Sullivan & Cromwell), K Jacobs (Alvarez and Marcel), B Seaway (Alvarez and Marcel)	0.30	683.00	204.90
Scott,James	Client Serving Contractor JS	8/21/2023	US Income Tax	Weekly catchup with Sullivan & Cromwell and Alvarez & Marcel to discuss federal tax topics including J Berman, J Scott, B Mistler (EY), D Hariton (S&C), and K Jacobs and B Seaway (A&M) EY Attendees: J. Berman, J. Scott, B. Mistler Other Attendees: D Hariton (Sullivan & Cromwell), K Jacobs (Alvarez and Marcel), B Seaway (Alvarez and Marcel)	0.30	600.00	180.00
Borts,Michael	Managing Director	8/21/2023	ACR Bookkeeping/ACR Statutory Reporting	Check in with EY local teams on due diligence matters (ongoing, primarily Germany, Switzerland, and US team)	0.80	814.00	651.20
Hernandez,Nancy I.	Senior Manager	8/21/2023	ACR Bookkeeping/ACR Statutory Reporting	Check in with EY local teams on due diligence matters (ongoing, primarily Germany, Switzerland, and US team)	0.80	683.00	546.40
Brzozowski,John Charles	Senior	8/21/2023	Transfer Pricing	Meeting to discuss the Cbcr process.	0.50	415.00	207.50
Bailey,Doug	Partner/Principal	8/21/2023	Tax Advisory	Research to determine what court cases would be ideal to cite in the responses to Department of Justice queries	3.60	866.00	3,117.60
Oyebefun,Adekunbi	Manager	8/21/2023	Non US Tax	Review and analysis of Jan - Dec 2022 Volume report to determine gross income for CIT considerations	3.50	551.00	1,928.50

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Adegun,Adeyemi	Senior Manager	8/21/2023	Non US Tax	Review of FTX Global (Nigerian Operations) Sales Analysis to ascertain fee income subjected to VAT	3.50	683.00	2,390.50
Akpan,Dorcas	Staff	8/21/2023	Non US Tax	Follow up on taxpromax regularization	8.00	236.00	1,888.00
Shea JR,Thomas M	Partner/Principal	8/21/2023	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea and S&C (D. Harriton) to discuss progress, status and action items EY Attendees: B. Mistler, J. Berman, J. Scott, K. Lowery, J. Healy, T. Ferris Other Attendees: Mary Cilia (FTX), Kathryn Schultea (FTX)	0.60	866.00	519.60
Carver,Cody R.	Senior	8/21/2023	Payroll Tax	Verified customer/vendor requests were valid for FTX entity. Confirming support of tax technical assistance was appropriate.	1.70	415.00	705.50
Huang,Fei Yu	Senior	8/21/2023	US Income Tax	Meeting with Zach and updated investor tracker	1.50	415.00	622.50
Huang,Fei Yu	Senior	8/21/2023	US Income Tax	Work on 8802 form and statement	2.80	415.00	1,162.00
Masaku,Taiwo	Senior	8/21/2023	Non US Tax	Preparation of Jan - Dec 2021 sales Volume report to determine gross income for Value added tax considerations - FTX Global	5.00	415.00	2,075.00
Momah,Sandra	Managing Director	8/21/2023	Non US Tax	Review of Ambassador payments for FTX Global for financial reporting	1.00	814.00	814.00
Bost,Anne	Managing Director	8/21/2023	Transfer Pricing	Begin to analyze CbCR	1.60	814.00	1,302.40
Bost,Anne	Managing Director	8/21/2023	Transfer Pricing	Read and respond to various emails	0.90	814.00	732.60
Bost,Anne	Managing Director	8/21/2023	Transfer Pricing	Continue to analyze CbCR	0.70	814.00	569.80
Geisler,Arthur	Staff	8/21/2023	ACR Bookkeeping/ACR Statutory Reporting	Setting on Abacus FTX Certificates	1.50	236.00	354.00
Short,Victoria	Manager	8/21/2023	Payroll Tax	Updated attachments to formal closure letter and sent closure letter to jurisdictions where accounts are needing to be closed	1.40	551.00	771.40
Delff,Björn	Partner/Principal	8/21/2023	Non US Tax	FTX Trading GmbH Alignment with all tax workstreams for FTX Trading GmbH on the process for the filing of the 2021 tax returns and request for filing extension – Alexander Bruns, Tim Kurschat, Björn Delff, Stephanie Knüwer	0.50	866.00	433.00
Tong,Chia-Hui	Senior Manager	8/21/2023	Project Management Office Transition	Update approach to interim fee application approach after meeting with EY team	0.90	683.00	614.70
Tong,Chia-Hui	Senior Manager	8/21/2023	Project Management Office Transition	Update activity tracker for open items	0.30	683.00	204.90
MacLean,Corrie	Senior	8/21/2023	Non US Tax	Compile all non-US statutory reporting deliverables to implement the One Global Methodology tracker of all foreign entities compliance deliverables	3.20	415.00	1,328.00
Dudrear,David	Managing Director	8/21/2023	US State and Local Tax	Researched and answered questions and documentation sent by E. Hall (EY) regarding Delaware annual report and franchise tax filing approach for FTX entity.	1.00	814.00	814.00
Hall,Emily Melissa	Senior	8/21/2023	US State and Local Tax	Reviewed documentation sent by M. Cilia (FTX) regarding Delaware franchise tax filings and computed estimated tax due.	0.70	415.00	290.50
Hall,Emily Melissa	Senior	8/21/2023	US State and Local Tax	Sent email to D. Dudrear (EY) regarding Delaware franchise tax filings to determine what information necessary to include in the filings.	0.20	415.00	83.00
Hall,Emily Melissa	Senior	8/21/2023	US State and Local Tax	Reviewed Delaware Division of Corporations website to determine franchise tax estimate payment amount, due date, and directions for M. Cilia (FTX) to file.	0.40	415.00	166.00
Hall,Emily Melissa	Senior	8/21/2023	US State and Local Tax	Drafted and sent email to M. Cilia (FTX) summarizing Delaware franchise tax filing approach.	0.50	415.00	207.50
Hall,Emily Melissa	Senior	8/21/2023	US State and Local Tax	Reviewed federal returns for major FTX silos and sent additional state and local tax questions and requests to B. Mistler via email to obtain further clarification for state return preparation.	1.80	415.00	747.00
Zheng,Eva	Manager	8/21/2023	US State and Local Tax	Created OneSource binder for super-combined states with 10/31 year-end.	1.70	551.00	936.70
Molnar,Evgeniya	Senior	8/21/2023	US State and Local Tax	Reviewed input files for FTX entities to ensure accuracy and completeness.	3.40	415.00	1,411.00
Di Stefano,Julia	Senior	8/21/2023	Transfer Pricing	Drafted list of post submission action items	0.70	415.00	290.50
Scott,James	Client Serving Contractor JS	8/21/2023	US State and Local Tax	Review of Delaware franchise tax rules for fiscal year end	0.40	600.00	240.00
Healy,John	Senior Manager	8/21/2023	IRS Audit Matters	Meeting with T. Shea Other Attendees: Mary Cilia (FTX) regarding IRS audit strategy and prep	0.90	683.00	614.70
Fitzgerald,Kaitlin Rose	Senior	8/21/2023	Payroll Tax	Finished reviewing and summarizing tax matter and sent for review	2.50	415.00	1,037.50
Wrenn,Kaitlin Doyle	Senior Manager	8/21/2023	Payroll Tax	Draft letter and affidavit instructions for debtor employees, consolidation of issued documentation for employment tax purposes	2.80	683.00	1,912.40
Wrenn,Kaitlin Doyle	Senior Manager	8/21/2023	Payroll Tax	Review of open state payroll tax items and consolidation	2.00	683.00	1,366.00

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Wong,Maddie	Staff	8/21/2023	US Income Tax	Creating final return packages.	1.50	236.00	354.00
Musano,Matthew Albert	Senior Manager	8/21/2023	US State and Local Tax	Reviewed information sent by D. Dudrear (EY) regarding Delaware franchise tax filings to determine impact.	0.30	683.00	204.90
Musano,Matthew Albert	Senior Manager	8/21/2023	US State and Local Tax	Reviewed federal tax returns to determine state impacts to apportionment and modifications for all FTX entities, including the super combined group.	1.40	683.00	956.20
Zhang,Shannon	Staff	8/21/2023	US Income Tax	Prepare tax return workbook for Feeder Fund - form 1065	3.00	236.00	708.00
Zhang,Shannon	Staff	8/21/2023	US Income Tax	Update tax return workbook after checking with manager - form 1065	3.40	236.00	802.40
Zhang,Shannon	Staff	8/21/2023	US Income Tax	Update K1 suite, print K1K3 for master fund	2.00	236.00	472.00
Zhang,Shannon	Staff	8/21/2023	US Income Tax	Continue to update K1 suite, print K1K3 for master fund	2.10	236.00	495.60
Knüwer,Stephanie	Senior Manager	8/21/2023	Non US Tax	FTX Trading GmbH Alignment with all tax workstreams for FTX Trading GmbH on the process for the filing of the 2021 tax returns and request for filing extension	0.50	683.00	341.50
Nguyen,Thinh	Staff	8/21/2023	ACR Bookkeeping/ACR Statutory Reporting	Analyze the difference between the receivable and payable in financial statement 2021	1.10	236.00	259.60
Nguyen,Thinh	Staff	8/21/2023	ACR Bookkeeping/ACR Statutory Reporting	Adjusting the account receivable 1307 for financial statement 2021 in Date	0.60	236.00	141.60
Nguyen,Thinh	Staff	8/21/2023	ACR Bookkeeping/ACR Statutory Reporting	Adjusting the carry forward accounts (VAT, Accruals) in the account 9000 for financial statement 2021 in Date	0.70	236.00	165.20
Nguyen,Thinh	Staff	8/21/2023	ACR Bookkeeping/ACR Statutory Reporting	Preparation of the working paper after adjusting the financial statement 2021	0.60	236.00	141.60
Kurschat,Tim	Manager	8/21/2023	Non US Tax	Coordination/Discussion regarding data extraction process (DATEV) in connection with the preparation of the annual German VAT return 2021	0.70	551.00	385.70
Kurschat,Tim	Manager	8/21/2023	Non US Tax	FTX Trading GmbH Alignment with all tax workstreams for FTX Trading GmbH on the process for the filing of the 2021 tax returns and request for filing extension – Alexander Bruns, Tim Kurschat, Björn Delff, Stephanie Knüwer	0.50	551.00	275.50
Bruns,Alexander	Senior Manager	8/21/2023	Non US Tax	FTX Trading GmbH Alignment with all tax workstreams for FTX Trading GmbH on the process for the filing of the 2021 tax returns and request for filing extension – Alexander Bruns, Tim Kurschat, Björn Delff, Stephanie Knüwer	0.50	683.00	341.50
Bote,Justin	Senior	8/21/2023	US Income Tax	Clifton Bay Federal Return (Review/Prep) - 8.21	2.50	415.00	1,037.50
Leston,Juan	Partner/Principal	8/21/2023	ACR Bookkeeping/ACR Statutory Reporting	Review of the MOR reports prepared by A. Geisler (EY)	2.10	866.00	1,818.60
Neziroski,David	Associate	8/21/2023	Fee/Employment Applications	Meeting to discuss the processing of the Interim fee application EY Attendees: C. Tong, D. Neziroski, H. Choudary, S. Cahalan	1.00	365.00	365.00
Staromiejska,Kinga	Senior Manager	8/22/2023	Non US Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services EY Attendees: B. Mistler, A. Bost, C. Tong, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Scott, J. Healy, J. Berman, K. Wrenn, K. Staromiejska, K. Lowery, L. Lovelace, M. Musano, M. Borts, N. Flagg, N. Hernandez, T. Knoeller, T. Shea, W. Bieganski, Z. Haas	0.50	683.00	341.50
Knoeller,Thomas J.	Client Serving Contractor TJK	8/22/2023	Non US Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services EY Attendees: B. Mistler, A. Bost, C. Tong, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Scott, J. Healy, J. Berman, K. Wrenn, K. Staromiejska, K. Lowery, L. Lovelace, M. Musano, M. Borts, N. Flagg, N. Hernandez, T. Knoeller, T. Shea, W. Bieganski, Z. Haas	0.50	430.00	215.00
Shea JR,Thomas M	Partner/Principal	8/22/2023	US Income Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services EY Attendees: B. Mistler, A. Bost, C. Tong, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Scott, J. Healy, J. Berman, K. Wrenn, K. Staromiejska, K. Lowery, L. Lovelace, M. Musano, M. Borts, N. Flagg, N. Hernandez, T. Knoeller, T. Shea, W. Bieganski, Z. Haas	0.50	866.00	433.00

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Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Borts,Michael	Managing Director	8/22/2023	ACR Bookkeeping/ACR Statutory Reporting	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services EY Attendees: B. Mistler, A. Bost, C. Tong, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Scott, J. Healy, J. Berman, K. Wrenn, K. Staromiejska, K. Lowery, L. Lovelace, M. Musano, M. Borts, N. Flagg, N. Hernandez, T. Knoeller, T. Shea, W. Bieganski, Z. Haas	0.50	814.00	407.00
Hernandez,Nancy I.	Senior Manager	8/22/2023	ACR Bookkeeping/ACR Statutory Reporting	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services EY Attendees: B. Mistler, A. Bost, C. Tong, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Scott, J. Healy, J. Berman, K. Wrenn, K. Staromiejska, K. Lowery, L. Lovelace, M. Musano, M. Borts, N. Flagg, N. Hernandez, T. Knoeller, T. Shea, W. Bieganski, Z. Haas	0.50	683.00	341.50
Flagg,Nancy A.	Managing Director	8/22/2023	US State and Local Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services EY Attendees: B. Mistler, A. Bost, C. Tong, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Scott, J. Healy, J. Berman, K. Wrenn, K. Staromiejska, K. Lowery, L. Lovelace, M. Musano, M. Borts, N. Flagg, N. Hernandez, T. Knoeller, T. Shea, W. Bieganski, Z. Haas	0.50	814.00	407.00
Bost,Anne	Managing Director	8/22/2023	Transfer Pricing	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services EY Attendees: B. Mistler, A. Bost, C. Tong, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Scott, J. Healy, J. Berman, K. Wrenn, K. Staromiejska, K. Lowery, L. Lovelace, M. Musano, M. Borts, N. Flagg, N. Hernandez, T. Knoeller, T. Shea, W. Bieganski, Z. Haas	0.50	814.00	407.00
Mistler,Brian M	Manager	8/22/2023	US Income Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services EY Attendees: B. Mistler, A. Bost, C. Tong, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Scott, J. Healy, J. Berman, K. Wrenn, K. Staromiejska, K. Lowery, L. Lovelace, M. Musano, M. Borts, N. Flagg, N. Hernandez, T. Knoeller, T. Shea, W. Bieganski, Z. Haas	0.50	551.00	275.50
Tong,Chia-Hui	Senior Manager	8/22/2023	Project Management Office Transition	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services EY Attendees: B. Mistler, A. Bost, C. Tong, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Scott, J. Healy, J. Berman, K. Wrenn, K. Staromiejska, K. Lowery, L. Lovelace, M. Musano, M. Borts, N. Flagg, N. Hernandez, T. Knoeller, T. Shea, W. Bieganski, Z. Haas	0.50	683.00	341.50
Katsnelson,David	Senior Manager	8/22/2023	Transfer Pricing	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services EY Attendees: B. Mistler, A. Bost, C. Tong, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Scott, J. Healy, J. Berman, K. Wrenn, K. Staromiejska, K. Lowery, L. Lovelace, M. Musano, M. Borts, N. Flagg, N. Hernandez, T. Knoeller, T. Shea, W. Bieganski, Z. Haas	0.50	683.00	341.50

Exhibit A

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period August 2023 through August 31, 2023

Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Hall,Emily Melissa	Senior	8/22/2023	US State and Local Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services EY Attendees: B. Mistler, A. Bost, C. Tong, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Scott, J. Healy, J. Berman, K. Wrenn, K. Staromiejska, K. Lowery, L. Lovelace, M. Musano, M. Borts, N. Flagg, N. Hernandez, T. Knoeller, T. Shea, W. Bieganski, Z. Haas	0.50	415.00	207.50
Choudary,Hira	Staff	8/22/2023	Project Management Office Transition	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services EY Attendees: B. Mistler, A. Bost, C. Tong, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Scott, J. Healy, J. Berman, K. Wrenn, K. Staromiejska, K. Lowery, L. Lovelace, M. Musano, M. Borts, N. Flagg, N. Hernandez, T. Knoeller, T. Shea, W. Bieganski, Z. Haas	0.50	236.00	118.00
Berman,Jake	Senior Manager	8/22/2023	US Income Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services EY Attendees: B. Mistler, A. Bost, C. Tong, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Scott, J. Healy, J. Berman, K. Wrenn, K. Staromiejska, K. Lowery, L. Lovelace, M. Musano, M. Borts, N. Flagg, N. Hernandez, T. Knoeller, T. Shea, W. Bieganski, Z. Haas	0.50	683.00	341.50
Scott,James	Client Serving Contractor JS	8/22/2023	US Income Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services EY Attendees: B. Mistler, A. Bost, C. Tong, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Scott, J. Healy, J. Berman, K. Wrenn, K. Staromiejska, K. Lowery, L. Lovelace, M. Musano, M. Borts, N. Flagg, N. Hernandez, T. Knoeller, T. Shea, W. Bieganski, Z. Haas	0.50	600.00	300.00
Healy,John	Senior Manager	8/22/2023	IRS Audit Matters	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services EY Attendees: B. Mistler, A. Bost, C. Tong, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Scott, J. Healy, J. Berman, K. Wrenn, K. Staromiejska, K. Lowery, L. Lovelace, M. Musano, M. Borts, N. Flagg, N. Hernandez, T. Knoeller, T. Shea, W. Bieganski, Z. Haas	0.50	683.00	341.50
Wrenn,Kaitlin Doyle	Senior Manager	8/22/2023	Payroll Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services EY Attendees: B. Mistler, A. Bost, C. Tong, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Scott, J. Healy, J. Berman, K. Wrenn, K. Staromiejska, K. Lowery, L. Lovelace, M. Musano, M. Borts, N. Flagg, N. Hernandez, T. Knoeller, T. Shea, W. Bieganski, Z. Haas	0.50	683.00	341.50
Lowery,Kristie L	National Partner/Principal	8/22/2023	Payroll Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services EY Attendees: B. Mistler, A. Bost, C. Tong, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Scott, J. Healy, J. Berman, K. Wrenn, K. Staromiejska, K. Lowery, L. Lovelace, M. Musano, M. Borts, N. Flagg, N. Hernandez, T. Knoeller, T. Shea, W. Bieganski, Z. Haas	0.50	1,040.00	520.00

Exhibit A

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period August 2023 through August 31, 2023

Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Lovelace,Lauren	Partner/Principal	8/22/2023	US International Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services EY Attendees: B. Mistler, A. Bost, C. Tong, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Scott, J. Healy, J. Berman, K. Wrenn, K. Staromiejska, K. Lowery, L. Lovelace, M. Musano, M. Borts, N. Flagg, N. Hernandez, T. Knoeller, T. Shea, W. Bieganski, Z. Haas	0.50	866.00	433.00
Musano,Matthew Albert	Senior Manager	8/22/2023	US State and Local Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services EY Attendees: B. Mistler, A. Bost, C. Tong, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Scott, J. Healy, J. Berman, K. Wrenn, K. Staromiejska, K. Lowery, L. Lovelace, M. Musano, M. Borts, N. Flagg, N. Hernandez, T. Knoeller, T. Shea, W. Bieganski, Z. Haas	0.50	683.00	341.50
Bieganski,Walter	Client Serving Contractor WB	8/22/2023	US State and Local Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services EY Attendees: B. Mistler, A. Bost, C. Tong, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Scott, J. Healy, J. Berman, K. Wrenn, K. Staromiejska, K. Lowery, L. Lovelace, M. Musano, M. Borts, N. Flagg, N. Hernandez, T. Knoeller, T. Shea, W. Bieganski, Z. Haas	0.50	200.00	100.00
Haas,Zach	Senior Manager	8/22/2023	US Income Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services EY Attendees: B. Mistler, A. Bost, C. Tong, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Scott, J. Healy, J. Berman, K. Wrenn, K. Staromiejska, K. Lowery, L. Lovelace, M. Musano, M. Borts, N. Flagg, N. Hernandez, T. Knoeller, T. Shea, W. Bieganski, Z. Haas	0.50	683.00	341.50
Hammon,David Lane	Manager	8/22/2023	Non US Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services EY Attendees: B. Mistler, A. Bost, C. Tong, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Scott, J. Healy, J. Berman, K. Wrenn, K. Staromiejska, K. Lowery, L. Lovelace, M. Musano, M. Borts, N. Flagg, N. Hernandez, T. Knoeller, T. Shea, W. Bieganski, Z. Haas	0.50	551.00	275.50
Bailey,Doug	Partner/Principal	8/22/2023	US International Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services EY Attendees: B. Mistler, A. Bost, C. Tong, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Scott, J. Healy, J. Berman, K. Wrenn, K. Staromiejska, K. Lowery, L. Lovelace, M. Musano, M. Borts, N. Flagg, N. Hernandez, T. Knoeller, T. Shea, W. Bieganski, Z. Haas	0.50	866.00	433.00
Short,Victoria	Manager	8/22/2023	Payroll Tax	Internal discussion on employment contracts and Information requests documentation and organization EY Attendees: V. Short, K. Wrenn	1.00	551.00	551.00
Wrenn,Kaitlin Doyle	Senior Manager	8/22/2023	Payroll Tax	Internal discussion on employment contracts and Information requests documentation and organization EY Attendees: V. Short, K. Wrenn	1.00	683.00	683.00
Di Stefano,Julia	Senior	8/22/2023	Transfer Pricing	Internal call to discuss loans and upcoming deliverables EY Attendees: O. Hall, G. Stefano	0.30	415.00	124.50
Hall,Olivia	Staff	8/22/2023	Transfer Pricing	Internal call to discuss loans and upcoming deliverables EY Attendees: O. Hall, G. Stefano	0.30	236.00	70.80
Bost,Anne	Managing Director	8/22/2023	Transfer Pricing	Internal call to discuss loan classification EY Attendees: O. Hall, A. Bost	0.20	814.00	162.80
Hall,Olivia	Staff	8/22/2023	Transfer Pricing	Internal call to discuss loan classification EY Attendees: O. Hall, A. Bost	0.20	236.00	47.20

Exhibit A

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Summary of Fees by Professional

For the Period August 2023 through August 31, 2023

Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Shea JR,Thomas M	Partner/Principal	8/22/2023	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status and action items EY Attendees: B. Mistler, C. Tong, H. Choudary, J. Berman, J. Scott, K. Lowery, T. Shea Other Attendees: Mary Cilia (FTX), Kathryn Schultea (FTX)	0.40	866.00	346.40
Mistler,Brian M	Manager	8/22/2023	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status and action items EY Attendees: B. Mistler, C. Tong, H. Choudary, J. Berman, J. Scott, K. Lowery, T. Shea Other Attendees: Mary Cilia (FTX), Kathryn Schultea (FTX)	0.40	551.00	220.40
Tong,Chia-Hui	Senior Manager	8/22/2023	Project Management Office Transition	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status and action items EY Attendees: B. Mistler, C. Tong, H. Choudary, J. Berman, J. Scott, K. Lowery, T. Shea Other Attendees: Mary Cilia (FTX), Kathryn Schultea (FTX)	0.40	683.00	273.20
Choudary,Hira	Staff	8/22/2023	Project Management Office Transition	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status and action items EY Attendees: B. Mistler, C. Tong, H. Choudary, J. Berman, J. Scott, K. Lowery, T. Shea Other Attendees: Mary Cilia (FTX), Kathryn Schultea (FTX)	0.40	236.00	94.40
Berman,Jake	Senior Manager	8/22/2023	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status and action items EY Attendees: B. Mistler, C. Tong, H. Choudary, J. Berman, J. Scott, K. Lowery, T. Shea Other Attendees: Mary Cilia (FTX), Kathryn Schultea (FTX)	0.40	683.00	273.20
Scott,James	Client Serving Contractor JS	8/22/2023	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status and action items EY Attendees: B. Mistler, C. Tong, H. Choudary, J. Berman, J. Scott, K. Lowery, T. Shea Other Attendees: Mary Cilia (FTX), Kathryn Schultea (FTX)	0.40	600.00	240.00
Lowery,Kristie L	National Partner/Principal	8/22/2023	Payroll Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status and action items EY Attendees: B. Mistler, C. Tong, H. Choudary, J. Berman, J. Scott, K. Lowery, T. Shea Other Attendees: Mary Cilia (FTX), Kathryn Schultea (FTX)	0.40	1,040.00	416.00
Goto,Keisuke	Senior Manager	8/22/2023	Transfer Pricing	Call with FTX Japan to discuss transfer pricing calculations for FYE September 2022 and FYE December 2022 EY Attendees: K. Goto Other Attendees: S. Kojima	0.50	683.00	341.50
MacLean,Corrie	Senior	8/22/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: D. Hammon, C. MacLean	0.50	415.00	207.50
Hammon,David Lane	Manager	8/22/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: D. Hammon, C. MacLean	0.50	551.00	275.50
Staromiejska,Kinga	Senior Manager	8/22/2023	Non US Tax	Weekly meeting with ACR and Non-US direct tax workstreams to discuss current outstanding items. EY Attendees: A. Mathew, C. MacLean, D. Hammon, K. Staromiejska, M. Borts, N. Hernandez, N. Srivastava, T. Knoeller	0.80	683.00	546.40
Knoeller,Thomas J.	Client Serving Contractor TJK	8/22/2023	Non US Tax	Weekly meeting with ACR and Non-US direct tax workstreams to discuss current outstanding items. EY Attendees: A. Mathew, C. MacLean, D. Hammon, K. Staromiejska, M. Borts, N. Hernandez, N. Srivastava, T. Knoeller	0.80	430.00	344.00
Srivastava,Nikita Asutosh	Manager	8/22/2023	ACR Bookkeeping/ACR Statutory Reporting	Weekly meeting with ACR and Non-US direct tax workstreams to discuss current outstanding items. EY Attendees: A. Mathew, C. MacLean, D. Hammon, K. Staromiejska, M. Borts, N. Hernandez, N. Srivastava, T. Knoeller	0.80	551.00	440.80

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Summary of Fees by Professional

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Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
John Mathew,Abel	Senior	8/22/2023	ACR Bookkeeping/ACR Statutory Reporting	Weekly meeting with ACR and Non-US direct tax workstreams to discuss current outstanding items. EY Attendees: A. Mathew, C. MacLean, D. Hammon, K. Staromiejska, M. Borts, N. Hernandez, N. Srivastava, T. Knoeller	0.80	415.00	332.00
Borts,Michael	Managing Director	8/22/2023	ACR Bookkeeping/ACR Statutory Reporting	Weekly meeting with ACR and Non-US direct tax workstreams to discuss current outstanding items. EY Attendees: A. Mathew, C. MacLean, D. Hammon, K. Staromiejska, M. Borts, N. Hernandez, N. Srivastava, T. Knoeller	0.80	814.00	651.20
Hernandez,Nancy I.	Senior Manager	8/22/2023	ACR Bookkeeping/ACR Statutory Reporting	Weekly meeting with ACR and Non-US direct tax workstreams to discuss current outstanding items. EY Attendees: A. Mathew, C. MacLean, D. Hammon, K. Staromiejska, M. Borts, N. Hernandez, N. Srivastava, T. Knoeller	0.80	683.00	546.40
MacLean,Corrie	Senior	8/22/2023	Non US Tax	Weekly meeting with ACR and Non-US direct tax workstreams to discuss current outstanding items. EY Attendees: A. Mathew, C. MacLean, D. Hammon, K. Staromiejska, M. Borts, N. Hernandez, N. Srivastava, T. Knoeller	0.80	415.00	332.00
Hammon,David Lane	Manager	8/22/2023	Non US Tax	Weekly meeting with ACR and Non-US direct tax workstreams to discuss current outstanding items. EY Attendees: A. Mathew, C. MacLean, D. Hammon, K. Staromiejska, M. Borts, N. Hernandez, N. Srivastava, T. Knoeller	0.80	551.00	440.80
Hall,Emily Melissa	Senior	8/22/2023	US State and Local Tax	Daily state and local tax compliance call to discuss workpaper and return updates EY Attendees: E. Hall, E. Molnar, M. Musano, Y. Sun	0.20	415.00	83.00
Molnar,Evgeniya	Senior	8/22/2023	US State and Local Tax	Daily state and local tax compliance call to discuss workpaper and return updates EY Attendees: E. Hall, E. Molnar, M. Musano, Y. Sun	0.20	415.00	83.00
Musano,Matthew Albert	Senior Manager	8/22/2023	US State and Local Tax	Daily state and local tax compliance call to discuss workpaper and return updates EY Attendees: E. Hall, E. Molnar, M. Musano, Y. Sun	0.20	683.00	136.60
Sun,Yuchen	Senior	8/22/2023	US State and Local Tax	Daily state and local tax compliance call to discuss workpaper and return updates EY Attendees: E. Hall, E. Molnar, M. Musano, Y. Sun	0.20	415.00	83.00
Scott,James	Client Serving Contractor JS	8/22/2023	US State and Local Tax	Internal state and local tax field of play call to discuss workstream updates. EY Attendees: E. Hall, W. Bieganski, E. Zheng, M. Musano, J. Scott, Y. Sun, K. Gatt, L. Haniford, C. Dulceak, J. Berman, N. Flagg	0.60	600.00	360.00
Musano,Matthew Albert	Senior Manager	8/22/2023	US State and Local Tax	Internal state and local tax field of play call to discuss workstream updates. EY Attendees: E. Hall, W. Bieganski, E. Zheng, M. Musano, J. Scott, Y. Sun, K. Gatt, L. Haniford, C. Dulceak, J. Berman, N. Flagg	0.60	683.00	409.80
Zheng,Eva	Manager	8/22/2023	US State and Local Tax	Internal call to discuss how to properly implement input file, standard configuration and engagement configuration to work book EY Attendees: E. Zheng, E. Molnar, R. Eikenes, S. Gabison	0.50	551.00	275.50
Molnar,Evgeniya	Senior	8/22/2023	US State and Local Tax	Internal call to discuss how to properly implement input file, standard configuration and engagement configuration to work book EY Attendees: E. Zheng, E. Molnar, R. Eikenes, S. Gabison	0.50	415.00	207.50
Eikenes,Ryan	Staff	8/22/2023	US State and Local Tax	Internal call to discuss how to properly implement input file, standard configuration and engagement configuration to work book EY Attendees: E. Zheng, E. Molnar, R. Eikenes, S. Gabison	0.50	236.00	118.00
Gabison,Salome	Staff	8/22/2023	US State and Local Tax	Internal call to discuss how to properly implement input file, standard configuration and engagement configuration to work book EY Attendees: E. Zheng, E. Molnar, R. Eikenes, S. Gabison	0.50	236.00	118.00
Srivastava,Nikita Asutosh	Manager	8/22/2023	ACR Bookkeeping/ACR Statutory Reporting	Status update on FTX Switzerland entities bookkeeping and Stat reporting services EY Attendees: N. Srivastava, N. Hernandez, M. Borts, V. Bouza, J. Leston	0.20	551.00	110.20
Borts,Michael	Managing Director	8/22/2023	ACR Bookkeeping/ACR Statutory Reporting	Status update on FTX Switzerland entities bookkeeping and Stat reporting services EY Attendees: N. Srivastava, N. Hernandez, M. Borts, V. Bouza, J. Leston	0.20	814.00	162.80
Hernandez,Nancy I.	Senior Manager	8/22/2023	ACR Bookkeeping/ACR Statutory Reporting	Status update on FTX Switzerland entities bookkeeping and Stat reporting services EY Attendees: N. Srivastava, N. Hernandez, M. Borts, V. Bouza, J. Leston	0.20	683.00	136.60

Exhibit A

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period August 2023 through August 31, 2023

Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Leston,Juan	Partner/Principal	8/22/2023	ACR Bookkeeping/ACR Statutory Reporting	Status update on FTX Switzerland entities bookkeeping and Stat reporting services EY Attendees: N. Srivastava, N. Hernandez, M. Borts, V. Bouza, J. Leston	0.20	866.00	173.20
Bouza,Victor	Manager	8/22/2023	ACR Bookkeeping/ACR Statutory Reporting	Status update on FTX Switzerland entities bookkeeping and Stat reporting services EY Attendees: N. Srivastava, N. Hernandez, M. Borts, V. Bouza, J. Leston	0.20	551.00	110.20
Katelas,Andreas	Manager	8/22/2023	US International Tax	Internal meeting to discuss recent settlement between FTX and Genesis and potential tax implications EY Attendees: A. Katelas, L. Lovelace, D. Bailey, L. Jayanthi	0.50	551.00	275.50
Lovelace,Lauren	Partner/Principal	8/22/2023	US International Tax	Internal meeting to discuss recent settlement between FTX and Genesis and potential tax implications EY Attendees: A. Katelas, L. Lovelace, D. Bailey, L. Jayanthi	0.50	866.00	433.00
Bailey,Doug	Partner/Principal	8/22/2023	US International Tax	Internal meeting to discuss recent settlement between FTX and Genesis and potential tax implications EY Attendees: A. Katelas, L. Lovelace, D. Bailey, L. Jayanthi	0.50	866.00	433.00
Jayanthi,Lakshmi	Senior Manager	8/22/2023	US International Tax	Internal meeting to discuss recent settlement between FTX and Genesis and potential tax implications EY Attendees: A. Katelas, L. Lovelace, D. Bailey, L. Jayanthi	0.50	683.00	341.50
Brzozowski,John Charles	Senior	8/22/2023	Transfer Pricing	Review of Country by Country report with staff oversight.	2.50	415.00	1,037.50
Ryan,Andersen	Staff	8/22/2023	Transfer Pricing	CBCR Transition Matters	2.00	236.00	472.00
Srivastava,Nikita Asutosh	Manager	8/22/2023	ACR Bookkeeping/ACR Statutory Reporting	Update of compliance calendar tracker file to document regular updates received from the EY local teams on their communications with FTX and progress updates on deliverables.	0.50	551.00	275.50
Bailey,Doug	Partner/Principal	8/22/2023	Tax Advisory	Additional modifications and refinements of responses to Department of Justice tax queries	3.20	866.00	2,771.20
Bailey,Doug	Partner/Principal	8/22/2023	Tax Advisory	Determine validity of qualified deficit position at FTX Trading level	1.50	866.00	1,299.00
Akpan,Dorcas	Staff	8/22/2023	Non US Tax	Analysis of legal basis for CIT applicability - Research Yanakri and Zuma Limited	8.00	236.00	1,888.00
Shea JR,Thomas M	Partner/Principal	8/22/2023	US Income Tax	Agenda, Prep, Follow-ups for Meeting with M. Cilia, K. Schultea	0.80	866.00	692.80
Huang,Fei Yu	Senior	8/22/2023	US Income Tax	Work on return	3.20	415.00	1,328.00
Huang,Fei Yu	Senior	8/22/2023	US Income Tax	Update per comments received	3.80	415.00	1,577.00
Huang,Fei Yu	Senior	8/22/2023	US Income Tax	Update return per senior's comments	1.30	415.00	539.50
Masaku,Taiwo	Senior	8/22/2023	Non US Tax	Day 2 Preparation of Jan - Dec 2021 sales Volume report to determine gross income for Value added tax considerations - FTX Global	5.00	415.00	2,075.00
Flagg,Nancy A.	Managing Director	8/22/2023	US State and Local Tax	Email to EY tax leadership team to confirm final TYE 10-31-2022 federal tax return cover letter content for purposes of drafting state return cover letter	0.30	814.00	244.20
Flagg,Nancy A.	Managing Director	8/22/2023	US State and Local Tax	Update EY profile per EY tax project management team request	0.20	814.00	162.80
Noda,Sachiho	Staff	8/22/2023	Non US Tax	Day2: Draft Matrix Table of Financial Reports required by Japanese Gov	2.30	236.00	542.80
Noda,Sachiho	Staff	8/22/2023	Non US Tax	Day 4: creating a matrix to find out if the proper notifications are being submitted.	0.50	236.00	118.00
Suto,Ichiro	Partner/Principal	8/22/2023	Non US Tax	Review of the draft tax due diligence report for FTX Japan entities to complete the final deliverable	0.40	866.00	346.40
Bost,Anne	Managing Director	8/22/2023	Transfer Pricing	Begin to work on memo to file 1	0.20	814.00	162.80
Bost,Anne	Managing Director	8/22/2023	Transfer Pricing	Continue to work on memo to file 1	1.20	814.00	976.80
Bost,Anne	Managing Director	8/22/2023	Transfer Pricing	Additional comments memo to file 1	0.80	814.00	651.20
Bost,Anne	Managing Director	8/22/2023	Transfer Pricing	Read and respond to various emails	0.60	814.00	488.40
Geisler,Arthur	Staff	8/22/2023	ACR Bookkeeping/ACR Statutory Reporting	Adjustment accounting FTX 2 entities	3.00	236.00	708.00
Short,Victoria	Manager	8/22/2023	Payroll Tax	IDR Excel matrix update and documentation. Employment contract detail documentation.	2.90	551.00	1,597.90
Short,Victoria	Manager	8/22/2023	Payroll Tax	Employment Tax documentation and correspondence review	0.60	551.00	330.60
Tong,Chia-Hui	Senior Manager	8/22/2023	Project Management Office Transition	Review upcoming deliverables in activity tracker	1.30	683.00	887.90
Tong,Chia-Hui	Senior Manager	8/22/2023	Project Management Office Transition	Prepare agenda for biweekly FTX meeting	0.40	683.00	273.20
Tong,Chia-Hui	Senior Manager	8/22/2023	Project Management Office Transition	Prepare talk points for internal leads call	0.50	683.00	341.50
MacLean,Corrie	Senior	8/22/2023	Non US Tax	Compile all non-US direct tax deliverables to implement the One Global Methodology tracker of all foreign entities compliance deliverables	2.70	415.00	1,120.50

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Summary of Fees by Professional

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Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Hall,Emily Melissa	Senior	8/22/2023	US State and Local Tax	Reviewed federal K-1s prepared for FTX Entity and sent to state and local tax team for return preparation purposes.	0.60	415.00	249.00
Zheng,Eva	Manager	8/22/2023	US State and Local Tax	Reviewed OneSource binders with 10/31 year-end for state return filing purposes.	2.20	551.00	1,212.20
Zheng,Eva	Manager	8/22/2023	US State and Local Tax	Reviewed procedures for state compliance & STAC workpaper preparation.	1.10	551.00	606.10
Molnar,Evgeniya	Senior	8/22/2023	US State and Local Tax	Prepared and reviewed separate company workbooks for FTX entities.	3.80	415.00	1,577.00
Di Stefano,Julia	Senior	8/22/2023	Transfer Pricing	Prepped for meeting with Olivia about post submission memo and revised notes for call	0.30	415.00	124.50
Choudary,Hira	Staff	8/22/2023	Project Management Office Transition	Sent out internal leads call notes to the team	0.90	236.00	212.40
Scott,James	Client Serving Contractor JS	8/22/2023	US Income Tax	Completing post-filing documentation of federal tax matters	0.60	600.00	360.00
Scott,James	Client Serving Contractor JS	8/22/2023	US State and Local Tax	Analysis of state apportionment factor documentation	0.70	600.00	420.00
Nakagami,Jun	Partner/Principal	8/22/2023	Transfer Pricing	Performing executive review of updated FTX KK's local file for FYE September/December 2022 in relation to Japan TP Local File Support for FTX Japan KK	0.50	866.00	433.00
Fitzgerald,Kaitlin Rose	Senior	8/22/2023	Payroll Tax	Begin putting together information for equity document request	1.50	415.00	622.50
Wrenn,Kaitlin Doyle	Senior Manager	8/22/2023	Payroll Tax	Review of open payroll tax items for finalization of the August Information Document Requests for federal employment tax items.	2.40	683.00	1,639.20
Wrenn,Kaitlin Doyle	Senior Manager	8/22/2023	Payroll Tax	Finalization of the employee affidavit instructions for final partner review and deliverable for solicitation.	2.50	683.00	1,707.50
Lowery,Kristie L	National Partner/Principal	8/22/2023	Payroll Tax	Review of deliverables to 3 executives who received Corrected forms Wage and Tax Statements for 2022 to report payments received not previously reported as income for tax reporting purposes.	1.40	1,040.00	1,456.00
Lovelace,Lauren	Partner/Principal	8/22/2023	US International Tax	Review documents for Genesis Settlement	0.50	866.00	433.00
Hung,Mo	Manager	8/22/2023	US Income Tax	Review Master K1K3s	2.20	551.00	1,212.20
Hung,Mo	Manager	8/22/2023	US Income Tax	Review Feeder return	2.70	551.00	1,487.70
Billings,Phoebe	Manager	8/22/2023	Transfer Pricing	Discussion with J. Brzozowski (EY) regarding country-by-country reporting form updates	0.50	551.00	275.50
Eikenes,Ryan	Staff	8/22/2023	US State and Local Tax	Created sales & payroll tabs in input file for FTX entity documenting apportionment factors for specific entity	0.60	236.00	141.60
Zhang,Shannon	Staff	8/22/2023	US Income Tax	Update ADMN workbook for tax return -Feeder	3.40	236.00	802.40
Zhang,Shannon	Staff	8/22/2023	US Income Tax	Prepare Fed tax return -Feeder	3.90	236.00	920.40
Nguyen,Thinh	Staff	8/22/2023	ACR Bookkeeping/ACR Statutory Reporting	Analyzing the Provided documents of the client for the financial statement 2021 in the Email 21.08.2023	1.20	236.00	283.20
Nguyen,Thinh	Staff	8/22/2023	ACR Bookkeeping/ACR Statutory Reporting	Analyzing the cost plus in year 2021	1.30	236.00	306.80
Nguyen,Thinh	Staff	8/22/2023	ACR Bookkeeping/ACR Statutory Reporting	Update the working paper of financial statement 2021	0.70	236.00	165.20
Nguyen,Thinh	Staff	8/22/2023	ACR Bookkeeping/ACR Statutory Reporting	Adjusting the balance sheet and income statement in financial report in Date AP Classic	0.30	236.00	70.80
Nguyen,Thinh	Staff	8/22/2023	ACR Bookkeeping/ACR Statutory Reporting	Discussing with Yuan to discuss about Financial statements 2021 outstanding problems: revenues, rebook the accruals	1.00	236.00	236.00
Bouza,Victor	Manager	8/22/2023	ACR Bookkeeping/ACR Statutory Reporting	FTX - VAT Returns Q123 final review	0.50	551.00	275.50
Bouza,Victor	Manager	8/22/2023	ACR Bookkeeping/ACR Statutory Reporting	FTX Europe AG - Review of the accounting as at 30.06.2022 and review of the VAT returns Q2 2023 for the Swiss entities	3.50	551.00	1,928.50
Huang,Yuan	Staff	8/22/2023	Non US Tax	Respond to Nancy's email from August 22, 2023, regarding DATEV Unternehmen Online; search through the uploaded invoices to check if the missing invoices for March 2023 are still there.	1.50	236.00	354.00
Huang,Yuan	Staff	8/22/2023	ACR Bookkeeping/ACR Statutory Reporting	Internal Meeting with Thinh to discuss about Financial statements 2021 outstanding problems: revenues, rebook the accruals	1.00	236.00	236.00
Haas,Zach	Senior Manager	8/22/2023	US Income Tax	Ledger Prime Return Review - Master Fund	1.00	683.00	683.00
Haas,Zach	Senior Manager	8/22/2023	US Income Tax	Clifton Bay Foreign Filing Form Review	3.20	683.00	2,185.60
Du,Zhiyun	Staff	8/22/2023	Non US Tax	Day 1:Identify necessary tax reporting obligations	2.30	236.00	542.80

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Du,Zhiyun	Staff	8/22/2023	Non US Tax	Day2: Draft Matrix Table of Financial Reports required by Japanese Gov	1.80	236.00	424.80
Bote,Justin	Senior	8/22/2023	US Income Tax	Clifton Bay Federal Return (Review/Prep) - 8.22	3.50	415.00	1,452.50
Leston,Juan	Partner/Principal	8/22/2023	ACR Bookkeeping/ACR Statutory Reporting	Review of the 2nd version of the MOR reports prepared by A. Geisler (EY)	2.30	866.00	1,991.80
Staromiejska,Kinga	Senior Manager	8/23/2023	Non US Tax	Weekly meeting to discuss open items, questions, and action items with Jen Chan (FTX) EY Attendees: C. Tong, D. Hammon, D. Jena, K. Wrenn, K. Staromiejska, N. Srivastava, O. Hall, Z. Haas, H. Choudary Other Attendees: Jen Chan (FTX), kevin Jacobs (Alvarez & Marsal), Eric Soto (Alvarez & Marsal)	0.30	683.00	204.90
Srivastava,Nikita Asutosh	Manager	8/23/2023	ACR Bookkeeping/ACR Statutory Reporting	Weekly meeting to discuss open items, questions, and action items with Jen Chan (FTX) EY Attendees: C. Tong, D. Hammon, D. Jena, K. Wrenn, K. Staromiejska, N. Srivastava, O. Hall, Z. Haas, H. Choudary Other Attendees: Jen Chan (FTX), kevin Jacobs (Alvarez & Marsal), Eric Soto (Alvarez & Marsal)	0.30	551.00	165.30
Tong,Chia-Hui	Senior Manager	8/23/2023	Project Management Office Transition	Weekly meeting to discuss open items, questions, and action items with Jen Chan (FTX) EY Attendees: C. Tong, D. Hammon, D. Jena, K. Wrenn, K. Staromiejska, N. Srivastava, O. Hall, Z. Haas, H. Choudary Other Attendees: Jen Chan (FTX), kevin Jacobs (Alvarez & Marsal), Eric Soto (Alvarez & Marsal)	0.30	683.00	204.90
Choudary,Hira	Staff	8/23/2023	Project Management Office Transition	Weekly meeting to discuss open items, questions, and action items with Jen Chan (FTX) EY Attendees: C. Tong, D. Hammon, D. Jena, K. Wrenn, K. Staromiejska, N. Srivastava, O. Hall, Z. Haas, H. Choudary Other Attendees: Jen Chan (FTX), kevin Jacobs (Alvarez & Marsal), Eric Soto (Alvarez & Marsal)	0.30	236.00	70.80
Wrenn,Kaitlin Doyle	Senior Manager	8/23/2023	Payroll Tax	Weekly meeting to discuss open items, questions, and action items with Jen Chan (FTX) EY Attendees: C. Tong, D. Hammon, D. Jena, K. Wrenn, K. Staromiejska, N. Srivastava, O. Hall, Z. Haas, H. Choudary Other Attendees: Jen Chan (FTX), kevin Jacobs (Alvarez & Marsal), Eric Soto (Alvarez & Marsal)	0.30	683.00	204.90
Haas,Zach	Senior Manager	8/23/2023	US Income Tax	Weekly meeting to discuss open items, questions, and action items with Jen Chan (FTX) EY Attendees: C. Tong, D. Hammon, D. Jena, K. Wrenn, K. Staromiejska, N. Srivastava, O. Hall, Z. Haas, H. Choudary Other Attendees: Jen Chan (FTX), kevin Jacobs (Alvarez & Marsal), Eric Soto (Alvarez & Marsal)	0.30	683.00	204.90
Hammon,David Lane	Manager	8/23/2023	Non US Tax	Weekly meeting to discuss open items, questions, and action items with Jen Chan (FTX) EY Attendees: C. Tong, D. Hammon, D. Jena, K. Wrenn, K. Staromiejska, N. Srivastava, O. Hall, Z. Haas, H. Choudary Other Attendees: Jen Chan (FTX), kevin Jacobs (Alvarez & Marsal), Eric Soto (Alvarez & Marsal)	0.30	551.00	165.30
Hall,Olivia	Staff	8/23/2023	Transfer Pricing	Weekly meeting to discuss open items, questions, and action items with Jen Chan (FTX) EY Attendees: C. Tong, D. Hammon, D. Jena, K. Wrenn, K. Staromiejska, N. Srivastava, O. Hall, Z. Haas, H. Choudary Other Attendees: Jen Chan (FTX), kevin Jacobs (Alvarez & Marsal), Eric Soto (Alvarez & Marsal)	0.30	236.00	70.80
Jena,Deepak	Manager	8/23/2023	Technology	Weekly meeting to discuss open items, questions, and action items with Jen Chan (FTX) EY Attendees: C. Tong, D. Hammon, D. Jena, K. Wrenn, K. Staromiejska, N. Srivastava, O. Hall, Z. Haas, H. Choudary Other Attendees: Jen Chan (FTX), kevin Jacobs (Alvarez & Marsal), Eric Soto (Alvarez & Marsal)	0.30	551.00	165.30
Haas,Zach	Senior Manager	8/23/2023	US Income Tax	Clifton Bay Foreign Disclosure review and determinations	1.80	683.00	1,229.40
Short,Victoria	Manager	8/23/2023	Payroll Tax	Touchpoint with FTX on employment tax account balances and closures EY Attendees: K. Wrenn, K. Lowery, V. Short Other Attendees: K. Schultea (FTX), D. Ornelas (FTX)	0.30	551.00	165.30
Wrenn,Kaitlin Doyle	Senior Manager	8/23/2023	Payroll Tax	Touchpoint with FTX on employment tax account balances and closures EY Attendees: K. Wrenn, K. Lowery, V. Short Other Attendees: K. Schultea (FTX), D. Ornelas (FTX)	0.30	683.00	204.90
Lowery,Kristie L	National Partner/Principal	8/23/2023	Payroll Tax	Touchpoint with FTX on employment tax account balances and closures EY Attendees: K. Wrenn, K. Lowery, V. Short Other Attendees: K. Schultea (FTX), D. Ornelas (FTX)	0.30	1,040.00	312.00
Short,Victoria	Manager	8/23/2023	Payroll Tax	Internal discussion on employment tax IDR responses from multiple entities EY Attendees: K. Lowery, V. Short, K. Wrenn	0.50	551.00	275.50
Wrenn,Kaitlin Doyle	Senior Manager	8/23/2023	Payroll Tax	Internal discussion on employment tax IDR responses from multiple entities EY Attendees: K. Lowery, V. Short, K. Wrenn	0.50	683.00	341.50

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Lowery,Kristie L	National Partner/Principal	8/23/2023	Payroll Tax	Internal discussion on employment tax IDR responses from multiple entities EY Attendees: K. Lowery, V. Short, K. Wrenn	0.50	1,040.00	520.00
Fitzgerald,Kaitlin Rose	Senior	8/23/2023	Payroll Tax	Meeting to discuss equity activity for requested items for federal audit. EY Attendees: K. Fitzgerald, K. Wrenn	1.00	415.00	415.00
Wrenn,Kaitlin Doyle	Senior Manager	8/23/2023	Payroll Tax	Meeting to discuss equity activity for requested items for federal audit. EY Attendees: K. Fitzgerald, K. Wrenn	1.00	683.00	683.00
Tong,Chia-Hui	Senior Manager	8/23/2023	Project Management Office Transition	Meeting to discuss the processing of the monthly fee application EY Attendees: D. Neziroski, S. Cahalane, H. Choudary, C. Tong	1.20	683.00	819.60
Choudary,Hira	Staff	8/23/2023	Project Management Office Transition	Meeting to discuss the processing of the monthly fee application EY Attendees: D. Neziroski, S. Cahalane, H. Choudary, C. Tong	1.20	236.00	283.20
Cahalane,Shawn M.	Manager	8/23/2023	Fee/Employment Applications	Meeting to discuss the processing of the monthly fee application EY Attendees: D. Neziroski, S. Cahalane, H. Choudary, C. Tong	1.20	525.00	630.00
Billings,Phoebe	Manager	8/23/2023	Transfer Pricing	Internal call to discuss transfer pricing responses to the Department of Justice inquiry	0.50	551.00	275.50
Staromiejska,Kinga	Senior Manager	8/23/2023	Non US Tax	Meeting to discuss technology implementation for deliverable management. EY Attendees: C. MacLean, C. Cavusoglu, D. Hammon, D. Jena, K. Staromiejska	0.40	683.00	273.20
MacLean,Corrie	Senior	8/23/2023	Non US Tax	Meeting to discuss technology implementation for deliverable management. EY Attendees: C. MacLean, C. Cavusoglu, D. Hammon, D. Jena, K. Staromiejska	0.40	415.00	166.00
Cavusoglu,Coskun	Partner/Principal	8/23/2023	Technology	Meeting to discuss technology implementation for deliverable management. EY Attendees: C. MacLean, C. Cavusoglu, D. Hammon, D. Jena, K. Staromiejska	0.40	866.00	346.40
Hammon,David Lane	Manager	8/23/2023	Non US Tax	Meeting to discuss technology implementation for deliverable management. EY Attendees: C. MacLean, C. Cavusoglu, D. Hammon, D. Jena, K. Staromiejska	0.40	551.00	220.40
Jena,Deepak	Manager	8/23/2023	Technology	Meeting to discuss technology implementation for deliverable management. EY Attendees: C. MacLean, C. Cavusoglu, D. Hammon, D. Jena, K. Staromiejska	0.40	551.00	220.40
Srivastava,Nikita Asutosh	Manager	8/23/2023	ACR Bookkeeping/ACR Statutory Reporting	Meeting with A&M to discuss status of FTX foreign entities compliance. EY Attendees: D. Hammon, C. MacLean, M. Borts, N. Srivastava Other Attendees: M. van den Belt (A&M), D. Johnston (A&M), E. Dalgeish (A&M)	0.40	551.00	220.40
MacLean,Corrie	Senior	8/23/2023	Non US Tax	Meeting with A&M to discuss status of FTX foreign entities compliance. EY Attendees: D. Hammon, C. MacLean, M. Borts, N. Srivastava Other Attendees: M. van den Belt (A&M), D. Johnston (A&M), E. Dalgeish (A&M)	0.40	415.00	166.00
Borts,Michael	Managing Director	8/23/2023	ACR Bookkeeping/ACR Statutory Reporting	Meeting with A&M to discuss status of FTX foreign entities compliance. EY Attendees: D. Hammon, C. MacLean, M. Borts, N. Srivastava Other Attendees: M. van den Belt (A&M), D. Johnston (A&M), E. Dalgeish (A&M)	0.40	814.00	325.60
Hammon,David Lane	Manager	8/23/2023	Non US Tax	Meeting with A&M to discuss status of FTX foreign entities compliance. EY Attendees: D. Hammon, C. MacLean, M. Borts, N. Srivastava Other Attendees: M. van den Belt (A&M), D. Johnston (A&M), E. Dalgeish (A&M)	0.40	551.00	220.40
Staromiejska,Kinga	Senior Manager	8/23/2023	Non US Tax	Weekly touchpoint regarding the status of FTX foreign entity compliance. EY Attendees: C. MacLean, D. Hammon, J. Scott, K. Staromiejska	0.40	683.00	273.20
MacLean,Corrie	Senior	8/23/2023	Non US Tax	Weekly touchpoint regarding the status of FTX foreign entity compliance. EY Attendees: C. MacLean, D. Hammon, J. Scott, K. Staromiejska	0.40	415.00	166.00
Scott,James	Client Serving Contractor JS	8/23/2023	Non US Tax	Weekly touchpoint regarding the status of FTX foreign entity compliance. EY Attendees: C. MacLean, D. Hammon, J. Scott, K. Staromiejska	0.40	600.00	240.00
Hammon,David Lane	Manager	8/23/2023	Non US Tax	Weekly touchpoint regarding the status of FTX foreign entity compliance. EY Attendees: C. MacLean, D. Hammon, J. Scott, K. Staromiejska	0.40	551.00	220.40
MacLean,Corrie	Senior	8/23/2023	Non US Tax	Meeting to discuss deliverables to be included in SOW#2 PSMs. EY Attendees: C. MacLean, D. Hammon	0.80	415.00	332.00
Hall,Emily Melissa	Senior	8/23/2023	US State and Local Tax	Daily state and local tax compliance call to discuss workpaper and return updates EY Attendees: E. Hall, Y. Sun, E. Molnar	0.20	415.00	83.00
Molnar,Evgeniya	Senior	8/23/2023	US State and Local Tax	Daily state and local tax compliance call to discuss workpaper and return updates EY Attendees: E. Hall, Y. Sun, E. Molnar	0.20	415.00	83.00
Sun,Yuchen	Senior	8/23/2023	US State and Local Tax	Daily state and local tax compliance call to discuss workpaper and return updates EY Attendees: E. Hall, Y. Sun, E. Molnar	0.20	415.00	83.00

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Flagg,Nancy A.	Managing Director	8/23/2023	US State and Local Tax	Internal state and local tax field of play call to discuss workstream updates. EY Attendees: E. Hall, W. Bieganski, E. Zheng, M. Musano, J. Scott, Y. Sun, K. Gatt, L. Haniford, C. Dulceak, J. Berman, N. Flagg	0.60	814.00	488.40
Dulceak,Crystal	Manager	8/23/2023	US State and Local Tax	Internal state and local tax field of play call to discuss workstream updates. EY Attendees: E. Hall, W. Bieganski, E. Zheng, M. Musano, J. Scott, Y. Sun, K. Gatt, L. Haniford, C. Dulceak, J. Berman, N. Flagg	0.60	551.00	330.60
Hall,Emily Melissa	Senior	8/23/2023	US State and Local Tax	Internal state and local tax field of play call to discuss workstream updates. EY Attendees: E. Hall, W. Bieganski, E. Zheng, M. Musano, J. Scott, Y. Sun, K. Gatt, L. Haniford, C. Dulceak, J. Berman, N. Flagg	0.60	415.00	249.00
Zheng,Eva	Manager	8/23/2023	US State and Local Tax	Internal state and local tax field of play call to discuss workstream updates. EY Attendees: E. Hall, W. Bieganski, E. Zheng, M. Musano, J. Scott, Y. Sun, K. Gatt, L. Haniford, C. Dulceak, J. Berman, N. Flagg	0.60	551.00	330.60
Gatt,Katie	Senior Manager	8/23/2023	US State and Local Tax	Internal state and local tax field of play call to discuss workstream updates. EY Attendees: E. Hall, W. Bieganski, E. Zheng, M. Musano, J. Scott, Y. Sun, K. Gatt, L. Haniford, C. Dulceak, J. Berman, N. Flagg	0.60	683.00	409.80
Haniford,Lori	Partner/Principal	8/23/2023	US State and Local Tax	Internal state and local tax field of play call to discuss workstream updates. EY Attendees: E. Hall, W. Bieganski, E. Zheng, M. Musano, J. Scott, Y. Sun, K. Gatt, L. Haniford, C. Dulceak, J. Berman, N. Flagg	0.60	866.00	519.60
Bieganski,Walter	Client Serving Contractor WB	8/23/2023	US State and Local Tax	Internal state and local tax field of play call to discuss workstream updates. EY Attendees: E. Hall, W. Bieganski, E. Zheng, M. Musano, J. Scott, Y. Sun, K. Gatt, L. Haniford, C. Dulceak, J. Berman, N. Flagg	0.60	200.00	120.00
Sun,Yuchen	Senior	8/23/2023	US State and Local Tax	Internal state and local tax field of play call to discuss workstream updates. EY Attendees: E. Hall, W. Bieganski, E. Zheng, M. Musano, J. Scott, Y. Sun, K. Gatt, L. Haniford, C. Dulceak, J. Berman, N. Flagg	0.60	415.00	249.00
Berman,Jake	Senior Manager	8/23/2023	US Income Tax	Internal state and local tax field of play call to discuss workstream updates. EY Attendees: E. Hall, W. Bieganski, E. Zheng, M. Musano, J. Scott, Y. Sun, K. Gatt, L. Haniford, C. Dulceak, J. Berman, N. Flagg	0.60	683.00	409.80
Borts,Michael	Managing Director	8/23/2023	ACR Bookkeeping/ACR Statutory Reporting	Status update documentation and follow ups for meeting with RLKS to review latest news, deadlines, and next steps, as well as any points of escalation	1.00	814.00	814.00
Hernandez,Nancy I.	Senior Manager	8/23/2023	ACR Bookkeeping/ACR Statutory Reporting	Status update documentation and follow ups for meeting with RLKS to review latest news, deadlines, and next steps, as well as any points of escalation	1.00	683.00	683.00
Ortiz,Daniella	Staff	8/23/2023	Tax Advisory	Memo ??	1.20	236.00	283.20
Brzozowski,John Charles	Senior	8/23/2023	Transfer Pricing	Prepare the country by country report.	3.00	415.00	1,245.00
Brzozowski,John Charles	Senior	8/23/2023	Transfer Pricing	Review multiple trial balances in order to populate the country by country report for the US	2.10	415.00	871.50
Ryan,Andersen	Staff	8/23/2023	Transfer Pricing	CBCR excel analysis	1.00	236.00	236.00
Srivastava,Nikita Asutosh	Manager	8/23/2023	ACR Bookkeeping/ACR Statutory Reporting	Preparation of emails to local EY teams to determine on the approach to receive information for countries where there is no local FTX contacts	1.30	551.00	716.30
Bailey,Doug	Partner/Principal	8/23/2023	Tax Advisory	Modify responses to Department of Justice tax queries to reduce technical detail level and make document more digestible by a non-tax specialist	4.90	866.00	4,243.40
Bailey,Doug	Partner/Principal	8/23/2023	Tax Advisory	Analyze income calculations and allocations for FTX Trading Ltd	1.40	866.00	1,212.40
Oyebefun,Adekunbi	Manager	8/23/2023	Non US Tax	Day 2 Review and analysis of Jan - Dec 2022 Volume report to determine gross income for CIT considerations	3.50	551.00	1,928.50
Adegun,Adeyemi	Senior Manager	8/23/2023	Non US Tax	Day 2 Review of FTX Global (Nigerian Operations) Sales Analysis to ascertain fee income subjected to VAT	3.50	683.00	2,390.50
Akpan,Dorcas	Staff	8/23/2023	Non US Tax	Analysis of legal basis for WHT and VAT applicability - Research Yanakri and Zuma Limited	8.00	236.00	1,888.00
Shea JR,Thomas M	Partner/Principal	8/23/2023	US Income Tax	Written external correspondence with S&C and RLKS re: DOJ request for information	1.20	866.00	1,039.20
Shea JR,Thomas M	Partner/Principal	8/23/2023	US Income Tax	Initial internal written correspondence with various subject matter teams (international tax, core domestic tax) re: DOJ responses	1.90	866.00	1,645.40
Jena,Deepak	Manager	8/23/2023	Technology	Discussion with the Raptor team on possible usage of scope management tool and what data points would be needed in order to do so	0.50	551.00	275.50

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For the Period August 2023 through August 31, 2023

Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Huang,Fei Yu	Senior	8/23/2023	US Income Tax	Update return per manager's comments	3.20	415.00	1,328.00
Masaku,Taiwo	Senior	8/23/2023	Non US Tax	Preparation of Jan - Dec 2021 sales Volume report to determine gross income for corporate income tax considerations - FTX Global	5.00	415.00	2,075.00
Flagg,Nancy A.	Managing Director	8/23/2023	US State and Local Tax	Update Tax claim log and send updates to EY tax team	0.80	814.00	651.20
Momah,Sandra	Managing Director	8/23/2023	Non US Tax	Day 2 Review of Ambassador payments for FTX Global for financial reporting	1.00	814.00	814.00
Noda,Sachiho	Staff	8/23/2023	Non US Tax	Day 5: creating a matrix to find out if the proper notifications are being submitted.	3.90	236.00	920.40
Noda,Sachiho	Staff	8/23/2023	Non US Tax	Day5 part2: creating a matrix to find out if the proper notifications are being submitted.	0.50	236.00	118.00
Noda,Sachiho	Staff	8/23/2023	Non US Tax	Day3: Draft Matrix Table of Financial Reports required by Japanese Gov	3.10	236.00	731.60
Katelas,Andreas	Manager	8/23/2023	US International Tax	Updated ITS issues tracker based on recent developments and upcoming deadlines	2.10	551.00	1,157.10
Bost,Anne	Managing Director	8/23/2023	Transfer Pricing	Read and respond to various emails	0.60	814.00	488.40
Bost,Anne	Managing Director	8/23/2023	Transfer Pricing	Work on Department of Justice request 2	1.20	814.00	976.80
Bost,Anne	Managing Director	8/23/2023	Transfer Pricing	Begin to evaluate Department of Justice letter and how to address the transfer pricing related questions	1.80	814.00	1,465.20
Geisler,Arthur	Staff	8/23/2023	ACR Bookkeeping/ACR Statutory Reporting	Send MOR January to June for 3 entities and Reporting as at 30.06.2023	3.90	236.00	920.40
Short,Victoria	Manager	8/23/2023	Payroll Tax	Correspondence review in state portals. Follow up with IL for 2 entities. Draft additional forms needed for closure or business update forms	1.40	551.00	771.40
Delff,Björn	Partner/Principal	8/23/2023	Non US Tax	FTX Trading GmbH - communication re. the application of extension of filing deadline for Tax returns 2021	0.30	866.00	259.80
Tong,Chia-Hui	Senior Manager	8/23/2023	Project Management Office Transition	Prepare agenda for meeting with J. Chan (FTX)	0.40	683.00	273.20
Tong,Chia-Hui	Senior Manager	8/23/2023	Project Management Office Transition	Review upcoming team timelines and deliverables	0.70	683.00	478.10
Tong,Chia-Hui	Senior Manager	8/23/2023	Project Management Office Transition	Prepare agenda and talk points for biweekly FTX meeting	0.60	683.00	409.80
Schwarzwalder,Christian	Senior Manager	8/23/2023	Non US Tax	Providing details to EY Switzerland or Liechtenstein tax specialists	0.40	683.00	273.20
MacLean,Corrie	Senior	8/23/2023	Non US Tax	Compile and update all non-US direct tax deliverables to implement the One Global Methodology tracker of all foreign entities compliance deliverables	1.80	415.00	747.00
Dulceak,Crystal	Manager	8/23/2023	US State and Local Tax	Reviewed annual report calendar and followed-up on related questions with the EY state and local tax team.	0.40	551.00	220.40
Katsnelson,David	Senior Manager	8/23/2023	Transfer Pricing	Begin preparation of memos to file regarding Vietnam and Singapore entity TP documentation	0.70	683.00	478.10
McComber,Donna	National Partner/Principal	8/23/2023	Transfer Pricing	Analyze structure for workpapers and needed support	2.10	1,040.00	2,184.00
Hall,Emily Melissa	Senior	8/23/2023	US State and Local Tax	Prepared apportionment workpaper for an FTX entity (i.e., finalized receipts factor, payroll, and property).	1.30	415.00	539.50
Zheng,Eva	Manager	8/23/2023	US State and Local Tax	Cleaned up state compliance tracker, reviewed state filing listing, ensured that general information is readily for staff to use when preparing the returns	2.60	551.00	1,432.60
Zheng,Eva	Manager	8/23/2023	US State and Local Tax	Checked in with senior via email on return preparation status.	0.10	551.00	55.10
Molnar,Evgeniya	Senior	8/23/2023	US State and Local Tax	Reviewed and updated separate company workbooks prepared by team	2.40	415.00	996.00
Di Stefano,Julia	Senior	8/23/2023	Transfer Pricing	Email correspondence with team on the post submission memos	0.10	415.00	41.50
Di Stefano,Julia	Senior	8/23/2023	Transfer Pricing	Addressed issues in reporting compliance	0.50	415.00	207.50
Berman,Jake	Senior Manager	8/23/2023	US Income Tax	Putting together Blockfolio finalized tax workpaper for 2022	1.40	683.00	956.20
Scott,James	Client Serving Contractor JS	8/23/2023	Non US Tax	Non-US compliance requirement determination Switzerland and Singapore	0.80	600.00	480.00
Scott,James	Client Serving Contractor JS	8/23/2023	Non-working travel (billed at 50% of rates)	Travel from Charlotte, NC to New York, NY for in person meetings related to workpaper documentation for 2022 tax compliance	3.80	300.00	1,140.00
Fitzgerald,Kaitlin Rose	Senior	8/23/2023	Payroll Tax	Continue compiling information for equity document request	1.00	415.00	415.00
Fitzgerald,Kaitlin Rose	Senior	8/23/2023	Payroll Tax	Review further equity documents sent and update equity analysis	0.50	415.00	207.50
Wrenn,Kaitlin Doyle	Senior Manager	8/23/2023	Payroll Tax	Email correspondence with employment tax auditor on debtor entities under audit.	0.60	683.00	409.80
Wrenn,Kaitlin Doyle	Senior Manager	8/23/2023	Payroll Tax	Information document request preparation for equity activity on West Realm Shires Services.	1.40	683.00	956.20
Wrenn,Kaitlin Doyle	Senior Manager	8/23/2023	Payroll Tax	Review of provided Blockfolio payroll documentation and comparison to year-end summary statements, correspondence with Harold Boo.	2.20	683.00	1,502.60

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Wrenn,Kaitlin Doyle	Senior Manager	8/23/2023	Payroll Tax	Review of provided Deck Technologies payroll documentation and comparison to year-end summary statements, correspondence with Harold Boo on same	1.20	683.00	819.60
Wrenn,Kaitlin Doyle	Senior Manager	8/23/2023	Payroll Tax	Preparation for Partner level review of information document requests prepared for federal employment tax audit	2.20	683.00	1,502.60
Taniguchi,Keisuke	Senior Manager	8/23/2023	Non US Tax	Preparation of matrix table of the requirements for Financial Reporting under Japanese regulation	0.50	683.00	341.50
Lowery,Kristie L	National Partner/Principal	8/23/2023	Payroll Tax	Review of deliverables and documentation due to Internal Revenue Service on 8/30/2023 for the following Information Document Requests: 4 requests for Good Luck Games ending 2383.	2.10	1,040.00	2,184.00
Lowery,Kristie L	National Partner/Principal	8/23/2023	Payroll Tax	Review of deliverables and documentation due to Internal Revenue Service on 8/30/2023 for the following Information Document Requests: 7 requests for West Realm Shires Services Incorporated ending 4002	3.30	1,040.00	3,432.00
Lowery,Kristie L	National Partner/Principal	8/23/2023	Payroll Tax	Review of deliverables and documentation due to Internal Revenue Service on 8/30/2023 for the following Information Document Requests:4 requests for Blockfolio ending 0589	1.90	1,040.00	1,976.00
Lovelace,Lauren	Partner/Principal	8/23/2023	US International Tax	Reading through letter to Department of Justice from Sullivan & Cromwell as well as the Department of Justice response and providing initial proposed responses to questions raised	3.10	866.00	2,684.60
Lovelace,Lauren	Partner/Principal	8/23/2023	US International Tax	Review documents for Qualified Deficits Memo	0.50	866.00	433.00
Devona Bahadur,Michele	Senior Manager	8/23/2023	Non US Tax	Research on submission of filings.	0.20	683.00	136.60
Hung,Mo	Manager	8/23/2023	US Income Tax	Continue review Master K1K3s	0.10	551.00	55.10
Hung,Mo	Manager	8/23/2023	US Income Tax	Call with Shannon to discuss the return comments and GoSystem issues	0.90	551.00	495.90
Hung,Mo	Manager	8/23/2023	US Income Tax	Review updated Master Fund K1K3s from Dhannon	0.50	551.00	275.50
Espley-Ault,Olivia	Senior Manager	8/23/2023	Non US Tax	Liquidations vs bankruptcy - determine Cayman filings and backfilings availability	0.50	683.00	341.50
Eikenes,Ryan	Staff	8/23/2023	US State and Local Tax	Prepared separate company state workbooks by adding input, state, and engagement configurations.	2.30	236.00	542.80
Zhang,Shannon	Staff	8/23/2023	US Income Tax	Feeder fund TR update	3.90	236.00	920.40
Zhang,Shannon	Staff	8/23/2023	US Income Tax	Continue to do Feeder fund TR update	3.80	236.00	896.80
Zhang,Shannon	Staff	8/23/2023	US Income Tax	Master fund-update k1 suite, reprint k1k3	3.00	236.00	708.00
Zhang,Shannon	Staff	8/23/2023	US Income Tax	Continue to do Master fund-update k1 suite, reprint k1k3	2.40	236.00	566.40
Knüwer,Stephanie	Senior Manager	8/23/2023	Non US Tax	FTX Trading GmbH Reporting of Status of filing of Tax Returns for FY 2021 to EY US Central Team	0.30	683.00	204.90
Nguyen,Thinh	Staff	8/23/2023	ACR Bookkeeping/ACR Statutory Reporting	Analyze the Escape Clause regarding to paragraph 281 HGB- German commercial law	0.20	236.00	47.20
Nguyen,Thinh	Staff	8/23/2023	ACR Bookkeeping/ACR Statutory Reporting	Preparing the compilation Engagement part in Financial statement 2021	1.30	236.00	306.80
Nguyen,Thinh	Staff	8/23/2023	ACR Bookkeeping/ACR Statutory Reporting	Preparation the business activities part in the report in financial statement 2021	1.20	236.00	283.20
Nguyen,Thinh	Staff	8/23/2023	ACR Bookkeeping/ACR Statutory Reporting	Prepare the basic of compilation of the annual financial statement part in the report in financial statement 2021	1.40	236.00	330.40
Nguyen,Thinh	Staff	8/23/2023	ACR Bookkeeping/ACR Statutory Reporting	Prepare the assessments of the vouchers, books and records part in the report in financial statement 2021	1.70	236.00	401.20
Nguyen,Thinh	Staff	8/23/2023	ACR Bookkeeping/ACR Statutory Reporting	Review the Draft financial statement 2021	0.60	236.00	141.60
Bouu,Victor	Manager	8/23/2023	ACR Bookkeeping/ACR Statutory Reporting	FTX Switzerland GmbH & FTX Certificates GmbH - Review of the accounting as at 30.06.2022 and review of the VAT returns Q2 2023 for the Swiss entities	3.70	551.00	2,038.70
Bieganski,Walter	Client Serving Contractor WB	8/23/2023	US State and Local Tax	Review of open items request list from the federal tax team of data needed for state tax returns	0.20	200.00	40.00
Huang,Yuan	Staff	8/23/2023	ACR Bookkeeping/ACR Statutory Reporting	Reconcile credit accounts to clarify with client about the adjusment of opening balance 01.01.2023 for preparing MOR 04.2023	1.30	236.00	306.80
Huang,Yuan	Staff	8/23/2023	ACR Bookkeeping/ACR Statutory Reporting	Response to Nancy's Email about the monthly reporting	0.20	236.00	47.20
Du,Zhiyun	Staff	8/23/2023	Non US Tax	Edit and Update the procedure of tax reporting obligations	3.80	236.00	896.80
Du,Zhiyun	Staff	8/23/2023	Non US Tax	Update Financial Reports Matrix required by Japanese Gov	3.60	236.00	849.60
Du,Zhiyun	Staff	8/23/2023	Non US Tax	Check the translation of Financial Reporting Procedure	0.20	236.00	47.20

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Bote,Justin	Senior	8/23/2023	US Income Tax	Clifton Bay Federal Return (Review/Prep) - 8.23	2.50	415.00	1,037.50
Neziroski,David	Associate	8/23/2023	Fee/Employment Applications	Meeting to discuss the processing of the monthly fee application EY Attendees: D. Neziroski, S. Cahalane, H. Choudary, C. Tong	1.20	365.00	438.00
Cahalane,Shawn M.	Manager	8/23/2023	Fee/Employment Applications	Prepare draft of the May fee application exhibits	2.90	525.00	1,522.50
Cahalane,Shawn M.	Manager	8/23/2023	Fee/Employment Applications	Prepare revised draft of the May fee application exhibits	1.10	525.00	577.50
Schwarzwalder,Christian	Senior Manager	8/24/2023	Non US Tax	Tax returns 2022: Call Jürg re status of F or S needed and other information for the prep of the tax declaration	0.80	683.00	546.40
Bost,Anne	Managing Director	8/24/2023	Transfer Pricing	Discussed Department of Justice letter and how to address the transfer pricing related questions EY Attendees: D. McComber, A. Bost, G. Stefano, P. Billings	0.50	814.00	407.00
McComber,Donna	National Partner/Principal	8/24/2023	Transfer Pricing	Discussed Department of Justice letter and how to address the transfer pricing related questions EY Attendees: D. McComber, A. Bost, G. Stefano, P. Billings	0.50	1,040.00	520.00
Di Stefano, Giulia	Senior	8/24/2023	Transfer Pricing	Discussed Department of Justice letter and how to address the transfer pricing related questions EY Attendees: D. McComber, A. Bost, G. Stefano, P. Billings	0.50	415.00	207.50
Staromiejska,Kinga	Senior Manager	8/24/2023	Non US Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Katelas, A. Bost, B. Mistler, C. Tong, D. Katsnelson, J. Berman, H. Choudary, J. Scott, K. Wrenn, K. Staromiejska, K. Lowery, L. Jayanthi, M. Musano, N. Flagg, W. Bieganski, Z. Haas, T. Shea, J. Healy	0.40	683.00	273.20
Shea JR,Thomas M	Partner/Principal	8/24/2023	US Income Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Katelas, A. Bost, B. Mistler, C. Tong, D. Katsnelson, J. Berman, H. Choudary, J. Scott, K. Wrenn, K. Staromiejska, K. Lowery, L. Jayanthi, M. Musano, N. Flagg, W. Bieganski, Z. Haas, T. Shea, J. Healy	0.40	866.00	346.40
Flagg,Nancy A.	Managing Director	8/24/2023	US State and Local Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Katelas, A. Bost, B. Mistler, C. Tong, D. Katsnelson, J. Berman, H. Choudary, J. Scott, K. Wrenn, K. Staromiejska, K. Lowery, L. Jayanthi, M. Musano, N. Flagg, W. Bieganski, Z. Haas, T. Shea, J. Healy	0.40	814.00	325.60
Katelas,Andreas	Manager	8/24/2023	US International Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Katelas, A. Bost, B. Mistler, C. Tong, D. Katsnelson, J. Berman, H. Choudary, J. Scott, K. Wrenn, K. Staromiejska, K. Lowery, L. Jayanthi, M. Musano, N. Flagg, W. Bieganski, Z. Haas, T. Shea, J. Healy	0.40	551.00	220.40
Bost,Anne	Managing Director	8/24/2023	Transfer Pricing	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Katelas, A. Bost, B. Mistler, C. Tong, D. Katsnelson, J. Berman, H. Choudary, J. Scott, K. Wrenn, K. Staromiejska, K. Lowery, L. Jayanthi, M. Musano, N. Flagg, W. Bieganski, Z. Haas, T. Shea, J. Healy	0.40	814.00	325.60
Mistler,Brian M	Manager	8/24/2023	US Income Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Katelas, A. Bost, B. Mistler, C. Tong, D. Katsnelson, J. Berman, H. Choudary, J. Scott, K. Wrenn, K. Staromiejska, K. Lowery, L. Jayanthi, M. Musano, N. Flagg, W. Bieganski, Z. Haas, T. Shea, J. Healy	0.40	551.00	220.40

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Tong,Chia-Hui	Senior Manager	8/24/2023	Project Management Office Transition	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Katelas, A. Bost, B. Mistler, C. Tong, D. Katsnelson, J. Berman, H. Choudary, J. Scott, K. Wrenn, K. Staromiejska, K. Lowery, L. Jayanthi, M. Musano, N. Flagg, W. Bieganski, Z. Haas, T. Shea, J.Healy	0.40	683.00	273.20
Katsnelson,David	Senior Manager	8/24/2023	Transfer Pricing	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Katelas, A. Bost, B. Mistler, C. Tong, D. Katsnelson, J. Berman, H. Choudary, J. Scott, K. Wrenn, K. Staromiejska, K. Lowery, L. Jayanthi, M. Musano, N. Flagg, W. Bieganski, Z. Haas, T. Shea, J.Healy	0.40	683.00	273.20
Choudary,Hira	Staff	8/24/2023	Project Management Office Transition	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Katelas, A. Bost, B. Mistler, C. Tong, D. Katsnelson, J. Berman, H. Choudary, J. Scott, K. Wrenn, K. Staromiejska, K. Lowery, L. Jayanthi, M. Musano, N. Flagg, W. Bieganski, Z. Haas, T. Shea, J.Healy	0.40	236.00	94.40
Berman,Jake	Senior Manager	8/24/2023	US Income Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Katelas, A. Bost, B. Mistler, C. Tong, D. Katsnelson, J. Berman, H. Choudary, J. Scott, K. Wrenn, K. Staromiejska, K. Lowery, L. Jayanthi, M. Musano, N. Flagg, W. Bieganski, Z. Haas, T. Shea, J.Healy	0.40	683.00	273.20
Scott,James	Client Serving Contractor JS	8/24/2023	US Income Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Katelas, A. Bost, B. Mistler, C. Tong, D. Katsnelson, J. Berman, H. Choudary, J. Scott, K. Wrenn, K. Staromiejska, K. Lowery, L. Jayanthi, M. Musano, N. Flagg, W. Bieganski, Z. Haas, T. Shea, J.Healy	0.40	600.00	240.00
Healy,John	Senior Manager	8/24/2023	IRS Audit Matters	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Katelas, A. Bost, B. Mistler, C. Tong, D. Katsnelson, J. Berman, H. Choudary, J. Scott, K. Wrenn, K. Staromiejska, K. Lowery, L. Jayanthi, M. Musano, N. Flagg, W. Bieganski, Z. Haas, T. Shea, J.Healy	0.40	683.00	273.20
Wrenn,Kaitlin Doyle	Senior Manager	8/24/2023	Payroll Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Katelas, A. Bost, B. Mistler, C. Tong, D. Katsnelson, J. Berman, H. Choudary, J. Scott, K. Wrenn, K. Staromiejska, K. Lowery, L. Jayanthi, M. Musano, N. Flagg, W. Bieganski, Z. Haas, T. Shea, J.Healy	0.40	683.00	273.20
Lowery,Kristie L	National Partner/Principal	8/24/2023	Payroll Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Katelas, A. Bost, B. Mistler, C. Tong, D. Katsnelson, J. Berman, H. Choudary, J. Scott, K. Wrenn, K. Staromiejska, K. Lowery, L. Jayanthi, M. Musano, N. Flagg, W. Bieganski, Z. Haas, T. Shea, J.Healy	0.40	1,040.00	416.00

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Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period August 2023 through August 31, 2023

Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Musano,Matthew Albert	Senior Manager	8/24/2023	US State and Local Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Katelas, A. Bost, B. Mistler, C. Tong, D. Katsnelson, J. Berman, H. Choudary, J. Scott, K. Wrenn, K. Staromiejska, K. Lowery, L. Jayanthi, M. Musano, N. Flagg, W. Bieganski, Z. Haas, T. Shea, J.Healy	0.40	683.00	273.20
Bieganski,Walter	Client Serving Contractor WB	8/24/2023	US State and Local Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Katelas, A. Bost, B. Mistler, C. Tong, D. Katsnelson, J. Berman, H. Choudary, J. Scott, K. Wrenn, K. Staromiejska, K. Lowery, L. Jayanthi, M. Musano, N. Flagg, W. Bieganski, Z. Haas, T. Shea, J.Healy	0.40	200.00	80.00
Haas,Zach	Senior Manager	8/24/2023	US Income Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Katelas, A. Bost, B. Mistler, C. Tong, D. Katsnelson, J. Berman, H. Choudary, J. Scott, K. Wrenn, K. Staromiejska, K. Lowery, L. Jayanthi, M. Musano, N. Flagg, W. Bieganski, Z. Haas, T. Shea, J.Healy	0.40	683.00	273.20
Jayanthi,Lakshmi	Senior Manager	8/24/2023	US International Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Katelas, A. Bost, B. Mistler, C. Tong, D. Katsnelson, J. Berman, H. Choudary, J. Scott, K. Wrenn, K. Staromiejska, K. Lowery, L. Jayanthi, M. Musano, N. Flagg, W. Bieganski, Z. Haas, T. Shea, J.Healy	0.40	683.00	273.20
Short,Victoria	Manager	8/24/2023	Payroll Tax	Internal call for Employment Tax August IDR responses review with the federal team. EY Attendees: J. Berman, K. Wrenn, V. Short, B. Mistler	1.10	551.00	606.10
Mistler,Brian M	Manager	8/24/2023	US Income Tax	Internal call for Employment Tax August IDR responses review with the federal team. EY Attendees: J. Berman, K. Wrenn, V. Short, B. Mistler	1.10	551.00	606.10
Wrenn,Kaitlin Doyle	Senior Manager	8/24/2023	Payroll Tax	Internal call for Employment Tax August IDR responses review with the federal team. EY Attendees: J. Berman, K. Wrenn, V. Short, B. Mistler	1.10	683.00	751.30
Berman,Jake	Senior Manager	8/24/2023	US Income Tax	Internal call for Employment Tax August IDR responses review with the federal team. EY Attendees: J. Berman, K. Wrenn, V. Short, B. Mistler	1.10	683.00	751.30
Pierce,Brandon	Staff	8/24/2023	Payroll Tax	Meeting to discuss 1120s, General Ledgers analysis. EY Attendees: B. Pierce, J. Wesolowski	1.20	236.00	283.20
Wesolowski,Jennifer L	Senior	8/24/2023	Payroll Tax	Meeting to discuss 1120s, General Ledgers analysis. EY Attendees: B. Pierce, J. Wesolowski	1.20	415.00	498.00
Shea JR,Thomas M	Partner/Principal	8/24/2023	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status and action items.3 EY Attendees: B. Mistler, C. Tong, H. Choudary, J. Berman, J. Scott, K. Lowery, T. Shea Other Attendees: Mary Cilia (FTX)	0.20	866.00	173.20
Mistler,Brian M	Manager	8/24/2023	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status and action items.3 EY Attendees: B. Mistler, C. Tong, H. Choudary, J. Berman, J. Scott, K. Lowery, T. Shea Other Attendees: Mary Cilia (FTX)	0.20	551.00	110.20
Tong,Chia-Hui	Senior Manager	8/24/2023	Project Management Office Transition	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status and action items.3 EY Attendees: B. Mistler, C. Tong, H. Choudary, J. Berman, J. Scott, K. Lowery, T. Shea Other Attendees: Mary Cilia (FTX)	0.20	683.00	136.60
Choudary,Hira	Staff	8/24/2023	Project Management Office Transition	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status and action items.3 EY Attendees: B. Mistler, C. Tong, H. Choudary, J. Berman, J. Scott, K. Lowery, T. Shea Other Attendees: Mary Cilia (FTX)	0.20	236.00	47.20

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Summary of Fees by Professional

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Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Scott,James	Client Serving Contractor JS	8/24/2023	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status and action items.3 EY Attendees: B. Mistler, C. Tong, H. Choudary, J. Berman, J. Scott, K. Lowery, T. Shea Other Attendees: Mary Cilia (FTX)	0.20	600.00	120.00
Lowery,Kristie L	National Partner/Principal	8/24/2023	Payroll Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status and action items.3 EY Attendees: B. Mistler, C. Tong, H. Choudary, J. Berman, J. Scott, K. Lowery, T. Shea Other Attendees: Mary Cilia (FTX)	0.20	1,040.00	208.00
Berman,Jake	Senior Manager	8/24/2023	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status and action items.3 EY Attendees: B. Mistler, C. Tong, H. Choudary, J. Berman, J. Scott, K. Lowery, T. Shea Other Attendees: Mary Cilia (FTX)	0.20	683.00	136.60
Shea JR,Thomas M	Partner/Principal	8/24/2023	US Income Tax	Walkthrough of approach for 2022 finalized workpapers and discussion around post filing priorities for federal tax team. EY Attendees: J. Berman, B. Mistler, J. Scott, T. Shea	2.30	866.00	1,991.80
Mistler,Brian M	Manager	8/24/2023	US Income Tax	Walkthrough of approach for 2022 finalized workpapers and discussion around post filing priorities for federal tax team. EY Attendees: J. Berman, B. Mistler, J. Scott, T. Shea	2.30	551.00	1,267.30
Scott,James	Client Serving Contractor JS	8/24/2023	US Income Tax	Walkthrough of approach for 2022 finalized workpapers and discussion around post filing priorities for federal tax team. EY Attendees: J. Berman, B. Mistler, J. Scott, T. Shea	2.30	600.00	1,380.00
Berman,Jake	Senior Manager	8/24/2023	US Income Tax	Walkthrough of approach for 2022 finalized workpapers and discussion around post filing priorities for federal tax team. EY Attendees: J. Berman, B. Mistler, J. Scott, T. Shea	2.30	683.00	1,570.90
Staromiejska,Kinga	Senior Manager	8/24/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, K. Staromiejska, T. Knoeller	0.50	683.00	341.50
Knoeller,Thomas J.	Client Serving Contractor TJK	8/24/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, K. Staromiejska, T. Knoeller	0.50	430.00	215.00
MacLean,Corrie	Senior	8/24/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, K. Staromiejska, T. Knoeller	0.50	415.00	207.50
Hammon,David Lane	Manager	8/24/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, K. Staromiejska, T. Knoeller	0.50	551.00	275.50
Srivastava,Nikita Asutosh	Manager	8/24/2023	ACR Bookkeeping/ACR Statutory Reporting	Meeting with RLKS and FTX to discuss status and next step for Switzerland Germany FTX entities compliance EY Attendees: M. Borts, D. Hammon, N. Hernandez, V. Bouza, J. Leston, N. Srivastava Other Attendees: Robbi Hoskins, Jurgbavaud	0.60	551.00	330.60
Borts,Michael	Managing Director	8/24/2023	ACR Bookkeeping/ACR Statutory Reporting	Meeting with RLKS and FTX to discuss status and next step for Switzerland Germany FTX entities compliance EY Attendees: M. Borts, D. Hammon, N. Hernandez, V. Bouza, J. Leston, N. Srivastava Other Attendees: Robbi Hoskins, Jurgbavaud	0.60	814.00	488.40
Hernandez,Nancy I.	Senior Manager	8/24/2023	ACR Bookkeeping/ACR Statutory Reporting	Meeting with RLKS and FTX to discuss status and next step for Switzerland Germany FTX entities compliance EY Attendees: M. Borts, D. Hammon, N. Hernandez, V. Bouza, J. Leston, N. Srivastava Other Attendees: Robbi Hoskins, Jurgbavaud	0.60	683.00	409.80

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Summary of Fees by Professional

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Hammon,David Lane	Manager	8/24/2023	Non US Tax	Meeting with RLKS and FTX to discuss status and next step for Switzerland Germany FTX entities compliance EY Attendees: M. Borts, D. Hammon, N. Hernandez, V. Bouza, J. Leston, N. Srivastava Other Attendees: Robbi Hoskins, Jurgbavaud	0.60	551.00	330.60
Bouza,Victor	Manager	8/24/2023	ACR Bookkeeping/ACR Statutory Reporting	Meeting with RLKS and FTX to discuss status and next step for Switzerland Germany FTX entities compliance EY Attendees: M. Borts, D. Hammon, N. Hernandez, V. Bouza, J. Leston, N. Srivastava Other Attendees: Robbi Hoskins, Jurgbavaud	0.60	551.00	330.60
Leston,Juan	Partner/Principal	8/24/2023	ACR Bookkeeping/ACR Statutory Reporting	Meeting with RLKS and FTX to discuss status and next step for Switzerland Germany FTX entities compliance EY Attendees: M. Borts, D. Hammon, N. Hernandez, V. Bouza, J. Leston, N. Srivastava Other Attendees: Robbi Hoskins, Jurgbavaud	0.60	866.00	519.60
Borts,Michael	Managing Director	8/24/2023	ACR Bookkeeping/ACR Statutory Reporting	Continuing status update documentation and follow ups for meeting with RLKS to review latest news, deadlines, and next steps, as well as any points of escalation	1.60	814.00	1,302.40
Hernandez,Nancy I.	Senior Manager	8/24/2023	ACR Bookkeeping/ACR Statutory Reporting	Continuing status update documentation and follow ups for meeting with RLKS to review latest news, deadlines, and next steps, as well as any points of escalation	1.60	683.00	1,092.80
Ortiz,Daniella	Staff	8/24/2023	Tax Advisory	Research ??	1.00	236.00	236.00
Brzozowski,John Charles	Senior	8/24/2023	Transfer Pricing	Review multiple trial balances in order to populate the country by country report with the help of a staff	1.00	415.00	415.00
Srivastava,Nikita Asutosh	Manager	8/24/2023	ACR Bookkeeping/ACR Statutory Reporting	Update of compliance calendar tracker file to document regular updates received from the EY local teams on their communications with FTX and progress updates on deliverables.	1.40	551.00	771.40
Bailey,Doug	Partner/Principal	8/24/2023	Tax Advisory	Additional drafting and revisions of responses to Department of Justice tax queries	2.80	866.00	2,424.80
Akpan,Dorcas	Staff	8/24/2023	Non US Tax	Preparation of SOA for DD report - Research Yanakari and Zuma Limited	8.00	236.00	1,888.00
Shea JR,Thomas M	Partner/Principal	8/24/2023	US Income Tax	Agenda, Prep, Follow-ups for Meeting with M. Cilia, K. Schultea	0.30	866.00	259.80
Shea JR,Thomas M	Partner/Principal	8/24/2023	US Income Tax	Internal and external written correspondence re: reduction of IRS claims	0.60	866.00	519.60
Shea JR,Thomas M	Partner/Principal	8/24/2023	US Income Tax	Internal and external written correspondence re: receipt of customer transaction data	1.10	866.00	952.60
Shea JR,Thomas M	Partner/Principal	8/24/2023	US Income Tax	Further internal written correspondence with various subject matter teams (employment tax, transfer pricing, tax advisory teams) re: DOJ responses	1.70	866.00	1,472.20
Carver,Cody R.	Senior	8/24/2023	Payroll Tax	Tax technical intake for 12 customer requests. Outlined information and responses for ease of FTX entities assistance with the tax matter.	1.30	415.00	539.50
Masaku,Taiwo	Senior	8/24/2023	Non US Tax	Day 2 Preparation of Jan - Dec 2021 sales Volume report to determine gross income for corporate income tax considerations - FTX Global	5.00	415.00	2,075.00
Craven,Simone	Manager	8/24/2023	Non US Tax	Emails to Irish Tax Revenue and Irish legal counsel	0.80	551.00	440.80
Bost,Anne	Managing Director	8/24/2023	Transfer Pricing	Read and respond to various emails	0.40	814.00	325.60
Geisler,Arthur	Staff	8/24/2023	ACR Bookkeeping/ACR Statutory Reporting	E-mail and calls for the new PSM for the Liechtenstein entities	1.20	236.00	283.20
Short,Victoria	Manager	8/24/2023	Payroll Tax	Employment tax correspondence review on entities documentation required for information request	0.30	551.00	165.30
Short,Victoria	Manager	8/24/2023	Payroll Tax	Reviewing additional employment contract agreements in Box and updating matrix for client	2.40	551.00	1,322.40
Pierce,Brandon	Staff	8/24/2023	Payroll Tax	General ledger analysis	2.50	236.00	590.00
Tong,Chia-Hui	Senior Manager	8/24/2023	Project Management Office Transition	Prepare agenda for biweekly meeting with M. Cilia and K. Schultea of FTX	0.40	683.00	273.20
Tong,Chia-Hui	Senior Manager	8/24/2023	Project Management Office Transition	Prepare for internal team leads roundtable for discussion on workstream updates and any risks and issues	0.40	683.00	273.20
Schwarzwalder,Christian	Senior Manager	8/24/2023	Non US Tax	FTX Europe entities financials - EY update and next steps	0.60	683.00	409.80
MacLean,Corrie	Senior	8/24/2023	Non US Tax	Compile all non-US indirect deliverables to implement the One Global Methodology tracker of all foreign entities compliance deliverables	3.10	415.00	1,286.50
Dulceak,Crystal	Manager	8/24/2023	US State and Local Tax	Researched whether change in fiscal year affects annual report periods for various states.	0.80	551.00	440.80
Dulceak,Crystal	Manager	8/24/2023	US State and Local Tax	Provided an email response to EY state and local tax team summarizing the research conducted.	0.20	551.00	110.20

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Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Katsnelson,David	Senior Manager	8/24/2023	Transfer Pricing	Discussion with G. Di Stefano (EY) and D. Katsnelson (EY) on DoJ letter	0.30	683.00	204.90
Di Stefano,Julia	Senior	8/24/2023	Transfer Pricing	Discussion with G. Di Stefano (EY) and D. Katsnelson (EY) on DoJ letter	0.30	415.00	124.50
McComber,Donna	National Partner/Principal	8/24/2023	Transfer Pricing	Work on notices from DOJ	1.30	1,040.00	1,352.00
Di Stefano,Julia	Senior	8/24/2023	Transfer Pricing	Read department of justice requests	0.90	415.00	373.50
Di Stefano,Julia	Senior	8/24/2023	Transfer Pricing	Organized notes about department of justice requests	0.60	415.00	249.00
Berman,Jake	Senior Manager	8/24/2023	US Income Tax	Walkthrough of 2022 tax return workpaper approach and discussion around post 8/15 priorities for federal tax team	2.30	683.00	1,570.90
Scott,James	Client Serving Contractor JS	8/24/2023	US Income Tax	Complete of workpaper documentation related to 2022 tax compliance	1.60	600.00	960.00
Fitzgerald,Kaitlin Rose	Senior	8/24/2023	Payroll Tax	Updated equity document request based on discussion from meeting	2.00	415.00	830.00
Fitzgerald,Kaitlin Rose	Senior	8/24/2023	Payroll Tax	Continued reviewing equity option grants for determining potential tax issue	1.00	415.00	415.00
Wrenn,Kaitlin Doyle	Senior Manager	8/24/2023	Payroll Tax	Employment tax preparation for response per dept of justice request	1.20	683.00	819.60
Lowery,Kristie L	National Partner/Principal	8/24/2023	Payroll Tax	Review of deliverables and documentation due to Internal Revenue Service on 8/30/2023 for the following Information Document Requests: 4 requests for Deck Technologies Inc. ending in 9436	3.40	1,040.00	3,536.00
Lovelace,Lauren	Partner/Principal	8/24/2023	US International Tax	Reviewing Sullivan & Cromwell proposed outline of response to misappropriation inquiry and researching supporting citations for assertions	2.60	866.00	2,251.60
Lovelace,Lauren	Partner/Principal	8/24/2023	US International Tax	Review documents for Genesis Settlement	1.00	866.00	866.00
Devona Bahadur,Michele	Senior Manager	8/24/2023	Non US Tax	Further research on submission of filings.	0.20	683.00	136.60
Hung,Mo	Manager	8/24/2023	US Income Tax	Update Ledger Prime Master Fund K1K3s per Zach's comments	0.40	551.00	220.40
Hung,Mo	Manager	8/24/2023	US Income Tax	Continue to review Ledger Primer Feeder Fund return updates from team	0.40	551.00	220.40
Hung,Mo	Manager	8/24/2023	US Income Tax	Update Ledger Prime Feeder Fund 1st partner capital calculation	0.40	551.00	220.40
Hung,Mo	Manager	8/24/2023	US Income Tax	Update Ledger Prime Feeder return for Zach's comments and reprint updated K1K3s	1.60	551.00	881.60
Huang,Ricki	Senior	8/24/2023	US Income Tax	Export the financials from tax software for the all returns filed	2.50	415.00	1,037.50
Huang,Ricki	Senior	8/24/2023	US Income Tax	Export the financials from tax software for all returns filed including proformas	2.50	415.00	1,037.50
Eikenes,Ryan	Staff	8/24/2023	US State and Local Tax	Reviewed workbooks for various FTX entities and compared the contents to what was in OneSource to determine state return accuracy.	1.20	236.00	283.20
Knüwer,Stephanie	Senior Manager	8/24/2023	Non US Tax	FTX Trading GmbH - Call with the tax office Hannover-Nord regarding request for extension of the filing due date 31 August 2023 for the 2021 tax returns.	0.50	683.00	341.50
Nguyen,Thinh	Staff	8/24/2023	ACR Bookkeeping/ACR Statutory Reporting	Analyze the salaries and wages in Payroll 2021	0.70	236.00	165.20
Nguyen,Thinh	Staff	8/24/2023	ACR Bookkeeping/ACR Statutory Reporting	Reconcile the account wages 2021	0.60	236.00	141.60
Nguyen,Thinh	Staff	8/24/2023	ACR Bookkeeping/ACR Statutory Reporting	Analyze the calculation of social securities in 21	0.70	236.00	165.20
Nguyen,Thinh	Staff	8/24/2023	ACR Bookkeeping/ACR Statutory Reporting	Prepare the nature and scope of compilation work part in the report in financial statement 2021	0.80	236.00	188.80
Kurschat,Tim	Manager	8/24/2023	Non US Tax	Data request in connection with the preparation of the annual German VAT return 2021	0.80	551.00	440.80
Huang,Vanesa	Senior	8/24/2023	US State and Local Tax	Researched and updated C. Dulceak (EY) on Franchise Tax Report findings	0.50	415.00	207.50
Bouza,Victor	Manager	8/24/2023	ACR Bookkeeping/ACR Statutory Reporting	FTX Review of the emails and finalization of the MOR reports for the 3 swiss entities period 01-06.2023	1.80	551.00	991.80
Huang,Yuan	Staff	8/24/2023	ACR Bookkeeping/ACR Statutory Reporting	Reconcile provision accounts to clarify with client about the adjusment of opening balance 01.01.2023 for preparing MOR 05.2023	1.00	236.00	236.00
Huang,Yuan	Staff	8/24/2023	Non US Tax	Reconcile wage tax accounts in financial statement 2021 and finacial statement 2022 in DATEV ERP accounting system to clarify in the email to Dennis and Thinh	2.50	236.00	590.00
Haas,Zach	Senior Manager	8/24/2023	US Income Tax	Ledger Prime Return Review - Feeder Fund	2.20	683.00	1,502.60
Bote,Justin	Senior	8/24/2023	US Income Tax	Clifton Bay - Federal Return Updates / EYOS Organization	1.50	415.00	622.50
Short,Victoria	Manager	8/24/2023	Payroll Tax	Follow up with HI SITW on missing payment issue for Q3 and Q4	0.60	551.00	330.60
Short,Victoria	Manager	8/24/2023	Payroll Tax	Adding and organizing additional IDR requests to matrix and adding that documentation to corresponding folders	0.60	551.00	330.60

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Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Leston,Juan	Partner/Principal	8/24/2023	ACR Bookkeeping/ACR Statutory Reporting	Correspondence regarding service delivery for Non-debtor entities	0.40	866.00	346.40
Cahalane,Shawn M.	Manager	8/24/2023	Fee/Employment Applications	Prepare draft of the May fee application	3.90	525.00	2,047.50
Cahalane,Shawn M.	Manager	8/24/2023	Fee/Employment Applications	Prepare revised draft of the May fee application	2.10	525.00	1,102.50
Staromiejska,Kinga	Senior Manager	8/25/2023	Non US Tax	Weekly recap and upcoming items for next week concerning the Non-US workstream EY Attendees: C. MacLean, D. Hammon, K. Staromiejska	0.50	683.00	341.50
MacLean,Corrie	Senior	8/25/2023	Non US Tax	Weekly recap and upcoming items for next week concerning the Non-US workstream EY Attendees: C. MacLean, D. Hammon, K. Staromiejska	0.50	415.00	207.50
Hammon,David Lane	Manager	8/25/2023	Non US Tax	Weekly recap and upcoming items for next week concerning the Non-US workstream EY Attendees: C. MacLean, D. Hammon, K. Staromiejska	0.50	551.00	275.50
Srivastava,Nikita Asutosh	Manager	8/25/2023	ACR Bookkeeping/ACR Statutory Reporting	Weekly FTX ACR Meeting to review statutory financial statement status, discuss progress on deliverables, risks, identify issues, and determined action items. EY Attendees: A. Mathew, N. Hernandez, N. Srivastava	0.50	551.00	275.50
John Mathew,Abel	Senior	8/25/2023	ACR Bookkeeping/ACR Statutory Reporting	Weekly FTX ACR Meeting to review statutory financial statement status, discuss progress on deliverables, risks, identify issues, and determined action items. EY Attendees: A. Mathew, N. Hernandez, N. Srivastava	0.50	415.00	207.50
Hernandez,Nancy I.	Senior Manager	8/25/2023	ACR Bookkeeping/ACR Statutory Reporting	Weekly FTX ACR Meeting to review statutory financial statement status, discuss progress on deliverables, risks, identify issues, and determined action items. EY Attendees: A. Mathew, N. Hernandez, N. Srivastava	0.50	683.00	341.50
Hall,Emily Melissa	Senior	8/25/2023	US State and Local Tax	Daily state and local tax compliance call to discuss workpaper and return updates EY Attendees: E. Hall, E. Zheng, Y. Sun	0.20	415.00	83.00
Zheng,Eva	Manager	8/25/2023	US State and Local Tax	Daily state and local tax compliance call to discuss workpaper and return updates EY Attendees: E. Hall, E. Zheng, Y. Sun	0.20	551.00	110.20
Sun,Yuchen	Senior	8/25/2023	US State and Local Tax	Daily state and local tax compliance call to discuss workpaper and return updates EY Attendees: E. Hall, E. Zheng, Y. Sun	0.20	415.00	83.00
Hall,Emily Melissa	Senior	8/25/2023	US State and Local Tax	Call to discuss approach for preparing state returns for fiduciary entity EY Attendees: E. Hall, R. Eikenes	0.80	415.00	332.00
Eikenes,Ryan	Staff	8/25/2023	US State and Local Tax	Call to discuss approach for preparing state returns for fiduciary entity EY Attendees: E. Hall, R. Eikenes	0.80	236.00	188.80
Sun,Yuchen	Senior	8/25/2023	US State and Local Tax	Call to discuss how to add state components for Separate fiduciary entities in workbook EY Attendees: Y. Sun	1.00	415.00	415.00
Wrenn,Kaitlin Doyle	Senior Manager	8/25/2023	Payroll Tax	Client employment tax weekly update call on audit progress EY Attendees: J. DeVincenzo, K. Wrenn, K. Lowery Other Attendees: K. Schultea (FTX), L. Barrios (FTX), F. Buenrostro (FTX)	0.40	683.00	273.20
Lowery,Kristie L	National Partner/Principal	8/25/2023	Payroll Tax	Client employment tax weekly update call on audit progress EY Attendees: J. DeVincenzo, K. Wrenn, K. Lowery Other Attendees: K. Schultea (FTX), L. Barrios (FTX), F. Buenrostro (FTX)	0.40	1,040.00	416.00
DeVincenzo,Jennie	Managing Director	8/25/2023	Payroll Tax	Client employment tax weekly update call on audit progress EY Attendees: J. DeVincenzo, K. Wrenn, K. Lowery Other Attendees: K. Schultea (FTX), L. Barrios (FTX), F. Buenrostro (FTX)	0.40	814.00	325.60
Ortiz,Daniella	Staff	8/25/2023	Tax Advisory	Research for memo	2.00	236.00	472.00
Brzozowski,John Charles	Senior	8/25/2023	Transfer Pricing	Catch up meeting to go over cbcr	0.30	415.00	124.50
Mosdzin,Dennis	Senior Manager	8/25/2023	ACR Bookkeeping/ACR Statutory Reporting	Review of sales revenues documentation and accounts "payroll and social security", discussing with the EY Team	1.00	683.00	683.00
Srivastava,Nikita Asutosh	Manager	8/25/2023	ACR Bookkeeping/ACR Statutory Reporting	Reviewing compliance calendar for countries have upcoming due date and requesting them status update	0.50	551.00	275.50
Bailey,Doug	Partner/Principal	8/25/2023	Tax Advisory	Research concerning various fact patterns in court cases involving issues germane to the drafting of responses to Department of Justice tax queries	3.50	866.00	3,031.00
Bailey,Doug	Partner/Principal	8/25/2023	Tax Advisory	Review Cottonwood Ltd and Alameda Research Ltd BVI international tax filings for October 31, 2022 filing	1.40	866.00	1,212.40
Shea JR,Thomas M	Partner/Principal	8/25/2023	US Income Tax	Agenda and follow-ups from Team leads call	0.30	866.00	259.80

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For the Period August 2023 through August 31, 2023

Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Shea JR,Thomas M	Partner/Principal	8/25/2023	US Income Tax	Tax Team Leads call with D. Hariton, K. Jacobs, B. Seeway, J. Scott, J. Berman, B. Mistler	0.50	866.00	433.00
Huang,Fei Yu	Senior	8/25/2023	US Income Tax	Update 8621 in GS per senior's comments	0.30	415.00	124.50
Bost,Anne	Managing Director	8/25/2023	Transfer Pricing	Read and respond to various emails	0.30	814.00	244.20
Bost,Anne	Managing Director	8/25/2023	Transfer Pricing	Continue to work on Department of Justice requests	3.70	814.00	3,011.80
Short,Victoria	Manager	8/25/2023	Payroll Tax	Follow up with HI on documentation and correspondence sent through Hawaii portal	0.70	551.00	385.70
Pierce,Brandon	Staff	8/25/2023	Payroll Tax	General ledger and 1120 comparison analysis	2.00	236.00	472.00
Tong,Chia-Hui	Senior Manager	8/25/2023	Project Management Office Transition	Prepare weekly workstream status slide	0.50	683.00	341.50
Schwarzwalder,Christian	Senior Manager	8/25/2023	Non US Tax	E-Mail to Fabian Marxer (former service provider for Liechtenstein taxes) requesting status of Li tax situation and financial statements for 2022: review of draft e-mail / incorporating of some amendments	0.40	683.00	273.20
MacLean,Corrie	Senior	8/25/2023	Non US Tax	Please delete the below entry as it was a duplicate	2.90	415.00	1,203.50
Hall,Emily Melissa	Senior	8/25/2023	US State and Local Tax	Prepared separate state workpaper for FTX entity by inputting each state component, and manually updated tax return information by state.	3.80	415.00	1,577.00
Hall,Emily Melissa	Senior	8/25/2023	US State and Local Tax	Uploaded Separate state workpaper to OneSource Tax for the initial time to determine whether updates made in the workpaper accurately were flowing through in the software.	0.80	415.00	332.00
Zheng,Eva	Manager	8/25/2023	US State and Local Tax	Follow up with team members on state return preparation status, updated state return tracker for assignments and noted the OneSource binder ID per entity.	0.90	551.00	495.90
Di Stefano,Julia	Senior	8/25/2023	Transfer Pricing	Analyzed outstanding agreements relevant for the department of Justice request	0.60	415.00	249.00
Scott,James	Client Serving Contractor JS	8/25/2023	Non US Tax	Non-US support coordination Singapore and Hong Kong	0.40	600.00	240.00
Scott,James	Client Serving Contractor JS	8/25/2023	Non-working travel (billed at 50% of rates)	Travel from New York, NY to Charlotte, NC after in-person meetings related to workpaper documentation for 2022 tax compliance	3.40	300.00	1,020.00
Scott,James	Client Serving Contractor JS	8/25/2023	US Income Tax	Review of formation docs for federal tax technical analysis	0.70	600.00	420.00
Wrenn,Kaitlin Doyle	Senior Manager	8/25/2023	Payroll Tax	Review of the Promotor information per request from federal employment tax auditor	2.80	683.00	1,912.40
Lovelace,Lauren	Partner/Principal	8/25/2023	US International Tax	Refining initial responses and drafting proposed statements in support of misappropriation position	2.50	866.00	2,165.00
Huang,Ricki	Senior	8/25/2023	US Income Tax	Gather the book to tax adjustments journal and calculation with the standardized format for the returns	3.00	415.00	1,245.00
Huang,Ricki	Senior	8/25/2023	US Income Tax	Overview of the IDRs both from IRS and DOJ	2.50	415.00	1,037.50
Eikenes,Ryan	Staff	8/25/2023	US State and Local Tax	Added specific state components to FTX entity and uploaded each component to OneSource for preparation purposes.	1.90	236.00	448.40
Eikenes,Ryan	Staff	8/25/2023	US State and Local Tax	Reviewed separate company workbook for one FTX entity and cleared any formulas containing external links to ensure the contents of the workbook can be properly uploaded into OneSource.	1.70	236.00	401.20
Nguyen,Thinh	Staff	8/25/2023	ACR Bookkeeping/ACR Statutory Reporting	Searching data on cloud data base of Date unternehmen online	0.40	236.00	94.40
Nguyen,Thinh	Staff	8/25/2023	ACR Bookkeeping/ACR Statutory Reporting	Cancellation booking the accruals of pwc in 21	0.60	236.00	141.60
Nguyen,Thinh	Staff	8/25/2023	ACR Bookkeeping/ACR Statutory Reporting	Analyze salaries and wages liabilities in year 21	0.70	236.00	165.20
Nguyen,Thinh	Staff	8/25/2023	ACR Bookkeeping/ACR Statutory Reporting	Analyze the calculation of social security in year 21	1.60	236.00	377.60
Nguyen,Thinh	Staff	8/25/2023	ACR Bookkeeping/ACR Statutory Reporting	Discuss with Dennis about preparation of financial statement in 2021	0.60	236.00	141.60
Nguyen,Thinh	Staff	8/25/2023	ACR Bookkeeping/ACR Statutory Reporting	Perform the calculation of social security in year 2021	0.90	236.00	212.40
Nguyen,Thinh	Staff	8/25/2023	ACR Bookkeeping/ACR Statutory Reporting	Prepare new version the working paper of fiscal 2021	0.60	236.00	141.60
Nguyen,Thinh	Staff	8/25/2023	ACR Bookkeeping/ACR Statutory Reporting	Discussion with yuan how to calculation the social security in the financial statement 21	0.70	236.00	165.20
Huang,Yuan	Staff	8/25/2023	ACR Bookkeeping/ACR Statutory Reporting	Monthly closing 04.2023: adjustment of Account 3730 'Liabilities for wage tax'	0.80	236.00	188.80
Huang,Yuan	Staff	8/25/2023	ACR Bookkeeping/ACR Statutory Reporting	Internal Meeting with Thinh to discuss the reconciling the social expenses in 2021	0.50	236.00	118.00

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Sun,Yuchen	Senior	8/25/2023	US State and Local Tax	Work with staff and give instructions on how to prepare state and local tax workpapers and how to prepare state and local tax returns for tax year 2022.	2.10	415.00	871.50
Cahalane,Shawn M.	Manager	8/25/2023	Fee/Employment Applications	Review of May expenses	3.30	525.00	1,732.50
Cahalane,Shawn M.	Manager	8/25/2023	Fee/Employment Applications	Continue review of May expenses	2.70	525.00	1,417.50
Flagg,Nancy A.	Managing Director	8/26/2023	US State and Local Tax	Update pre-petition income tax return cover letter approved by mary cilia for IRS use to a state income tax return version for TYE 10-31-2022 returns and send to E. Hall to provide to the EY compliance team	1.10	814.00	895.40
Hall,Emily Melissa	Senior	8/26/2023	US State and Local Tax	Reviewed separate company workpapers prepared by staff and inputted FTX entity specific data for certain states. This information will afterwards be uploaded into OneSource Tax.	2.90	415.00	1,203.50
Hall,Emily Melissa	Senior	8/27/2023	US State and Local Tax	Reviewed additional separate company workpapers prepared by staff and inputted specific data for each FTX entity. This information will afterwards be uploaded into OneSource Tax.	3.40	415.00	1,411.00
Eikenes,Ryan	Staff	8/27/2023	US State and Local Tax	Filled out return information tabs (i.e., taxpayer address and signature information) and added Mississippi and Louisiana state components for FTX entities.	2.70	236.00	637.20
Zhang,Shannon	Staff	8/27/2023	US Income Tax	Prepare Master fund ADMN workbook	3.00	236.00	708.00
Zhang,Shannon	Staff	8/27/2023	US Income Tax	Continue to Prepare Master fund ADMN workbook	2.60	236.00	613.60
Hall,Emily Melissa	Senior	8/28/2023	US State and Local Tax	State and local tax compliance daily touchpoint call to determine status of state tax returns. EY Attendees: E. Hall, E. Zheng, E. Molnar, R. Eikenes, Y. Sun	0.20	415.00	83.00
Zheng,Eva	Manager	8/28/2023	US State and Local Tax	State and local tax compliance daily touchpoint call to determine status of state tax returns. EY Attendees: E. Hall, E. Zheng, E. Molnar, R. Eikenes, Y. Sun	0.20	551.00	110.20
Molnar,Evgeniya	Senior	8/28/2023	US State and Local Tax	State and local tax compliance daily touchpoint call to determine status of state tax returns. EY Attendees: E. Hall, E. Zheng, E. Molnar, R. Eikenes, Y. Sun	0.20	415.00	83.00
Eikenes,Ryan	Staff	8/28/2023	US State and Local Tax	State and local tax compliance daily touchpoint call to determine status of state tax returns. EY Attendees: E. Hall, E. Zheng, E. Molnar, R. Eikenes, Y. Sun	0.20	236.00	47.20
Sun,Yuchen	Senior	8/28/2023	US State and Local Tax	State and local tax compliance daily touchpoint call to determine status of state tax returns. EY Attendees: E. Hall, E. Zheng, E. Molnar, R. Eikenes, Y. Sun	0.20	415.00	83.00
DeVincenzo,Jennie	Managing Director	8/28/2023	Payroll Tax	Internal discussion on information requests documentation for multiple entities and payroll review EY Attendees: J. DeVincenzo, K. Wrenn, V. Short	1.50	814.00	1,221.00
Wrenn,Kaitlin Doyle	Senior Manager	8/28/2023	Payroll Tax	Internal discussion on information requests documentation for multiple entities and payroll review EY Attendees: J. DeVincenzo, K. Wrenn, V. Short	1.50	683.00	1,024.50
Short,Victoria	Manager	8/28/2023	Payroll Tax	Internal discussion on information requests documentation for multiple entities and payroll review EY Attendees: J. DeVincenzo, K. Wrenn, V. Short	1.50	551.00	826.50
DeVincenzo,Jennie	Managing Director	8/28/2023	Payroll Tax	Internal meeting to re-group and discuss equity information response to document request EY Attendees: J. DeVincenzo, K. Wrenn, K. Fitzgerald, R. Walker	0.60	814.00	488.40
Fitzgerald,Kaitlin Rose	Senior	8/28/2023	Payroll Tax	Internal meeting to re-group and discuss equity information response to document request EY Attendees: J. DeVincenzo, K. Wrenn, K. Fitzgerald, R. Walker	0.60	415.00	249.00
Wrenn,Kaitlin Doyle	Senior Manager	8/28/2023	Payroll Tax	Internal meeting to re-group and discuss equity information response to document request EY Attendees: J. DeVincenzo, K. Wrenn, K. Fitzgerald, R. Walker	0.60	683.00	409.80
Walker,Rachael Leigh Braswell	Partner/Principal	8/28/2023	Payroll Tax	Internal meeting to re-group and discuss equity information response to document request EY Attendees: J. DeVincenzo, K. Wrenn, K. Fitzgerald, R. Walker	0.60	866.00	519.60
Tong,Chia-Hui	Senior Manager	8/28/2023	Project Management Office Transition	PMO Touchpoint to discuss July updates and specialized knowledge details for FTX Bankruptcy Fee Application EY Attendees: H. Choudary, C. Tong	0.50	683.00	341.50
Choudary,Hira	Staff	8/28/2023	Project Management Office Transition	PMO Touchpoint to discuss July updates and specialized knowledge details for FTX Bankruptcy Fee Application EY Attendees: H. Choudary, C. Tong	0.50	236.00	118.00
Short,Victoria	Manager	8/28/2023	Payroll Tax	Internal discussion on promoter listing and payroll for information documentation requests EY Attendees: K. Wrenn, J. DeVincenzo, K. Lowery, V. Short	1.10	551.00	606.10
DeVincenzo,Jennie	Managing Director	8/28/2023	Payroll Tax	Internal discussion on promoter listing and payroll for information documentation requests EY Attendees: K. Wrenn, J. DeVincenzo, K. Lowery, V. Short	1.10	814.00	895.40
Wrenn,Kaitlin Doyle	Senior Manager	8/28/2023	Payroll Tax	Internal discussion on promoter listing and payroll for information documentation requests EY Attendees: K. Wrenn, J. DeVincenzo, K. Lowery, V. Short	1.10	683.00	751.30
Lowery,Kristie L	National Partner/Principal	8/28/2023	Payroll Tax	Internal discussion on promoter listing and payroll for information documentation requests EY Attendees: K. Wrenn, J. DeVincenzo, K. Lowery, V. Short	1.10	1,040.00	1,144.00

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Short,Victoria	Manager	8/28/2023	Payroll Tax	Internal meeting on reviewing promoter contracts and additional information regarding Employment Tax documents requests EY Attendees: V. Short, K. Wrenn, J. DeVincenzo	0.30	551.00	165.30
DeVincenzo,Jennie	Managing Director	8/28/2023	Payroll Tax	Internal meeting on reviewing promoter contracts and additional information regarding Employment Tax documents requests EY Attendees: V. Short, K. Wrenn, J. DeVincenzo	0.30	814.00	244.20
Wrenn,Kaitlin Doyle	Senior Manager	8/28/2023	Payroll Tax	Internal meeting on reviewing promoter contracts and additional information regarding Employment Tax documents requests EY Attendees: V. Short, K. Wrenn, J. DeVincenzo	0.30	683.00	204.90
Short,Victoria	Manager	8/28/2023	Payroll Tax	Meeting with client on additional employment tax questions regarding promoter agreements EY Attendees: J. DeVincenzo, K. Wrenn, K. Lowery, V. Short Other Attendees: K. Shultea (FTX)	0.40	551.00	220.40
DeVincenzo,Jennie	Managing Director	8/28/2023	Payroll Tax	Meeting with client on additional employment tax questions regarding promoter agreements EY Attendees: J. DeVincenzo, K. Wrenn, K. Lowery, V. Short Other Attendees: K. Shultea (FTX)	0.40	814.00	325.60
Wrenn,Kaitlin Doyle	Senior Manager	8/28/2023	Payroll Tax	Meeting with client on additional employment tax questions regarding promoter agreements EY Attendees: J. DeVincenzo, K. Wrenn, K. Lowery, V. Short Other Attendees: K. Shultea (FTX)	0.40	683.00	273.20
Lowery,Kristie L	National Partner/Principal	8/28/2023	Payroll Tax	Meeting with client on additional employment tax questions regarding promoter agreements EY Attendees: J. DeVincenzo, K. Wrenn, K. Lowery, V. Short Other Attendees: K. Shultea (FTX)	0.40	1,040.00	416.00
Bost,Anne	Managing Director	8/28/2023	Transfer Pricing	Meeting to discuss responses to the Department of Justice letter EY Attendees: A. Bost, D. McComber, G. Stefano	1.50	814.00	1,221.00
McComber,Donna	National Partner/Principal	8/28/2023	Transfer Pricing	Meeting to discuss responses to the Department of Justice letter EY Attendees: A. Bost, D. McComber, G. Stefano	1.50	1,040.00	1,560.00
Di Stefano,Julia	Senior	8/28/2023	Transfer Pricing	Meeting to discuss responses to the Department of Justice letter EY Attendees: A. Bost, D. McComber, G. Stefano	1.50	415.00	622.50
Asim,Malik Umer	Senior	8/28/2023	ACR Bookkeeping/ACR Statutory Reporting	Meeting to review FTX project updates, issues, risk and action items with regards to statutory financial statement deadlines applicable to FTX. Attendees: A. Mathew, M. Asim	1.00	415.00	415.00
Staromiejska,Kinga	Senior Manager	8/28/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: D. Hammon, C. MacLean, K. Staromiejska, T. Knoeller	0.50	683.00	341.50
MacLean,Corrie	Senior	8/28/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: D. Hammon, C. MacLean, K. Staromiejska, T. Knoeller	0.50	415.00	207.50
Hammon,David Lane	Manager	8/28/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: D. Hammon, C. MacLean, K. Staromiejska, T. Knoeller	0.50	551.00	275.50
Knoeller,Thomas J.	Client Serving Contractor TJK	8/28/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: D. Hammon, C. MacLean, K. Staromiejska, T. Knoeller	0.50	430.00	215.00
MacLean,Corrie	Senior	8/28/2023	Non US Tax	Meeting to discuss One Global Methodology set up for the data repository. EY Attendees: C. MacLean, D. Hammon	0.50	415.00	207.50
Hammon,David Lane	Manager	8/28/2023	Non US Tax	Meeting to discuss One Global Methodology set up for the data repository. EY Attendees: C. MacLean, D. Hammon	0.50	551.00	275.50
Mistler,Brian M	Manager	8/28/2023	US Income Tax	Weekly catchup to discuss federal income tax items (including DOJ response documentation). EY Attendees: B. Mistler, J. Berman, J. Scott, T. Shea	0.50	551.00	275.50

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Shea JR,Thomas M	Partner/Principal	8/28/2023	US Income Tax	Weekly catchup to discuss federal income tax items (including DOJ response documentation). EY Attendees: B. Mistler, J. Berman, J. Scott, T. Shea	0.50	866.00	433.00
Scott,James	Client Serving Contractor JS	8/28/2023	US Income Tax	Weekly catchup to discuss federal income tax items (including DOJ response documentation). EY Attendees: B. Mistler, J. Berman, J. Scott, T. Shea	0.50	600.00	300.00
Borts,Michael	Managing Director	8/28/2023	ACR Bookkeeping/ACR Statutory Reporting	Review of monthly reporting for FTX Trading GMBH prior to delivery to FTX	1.00	814.00	814.00
Hernandez,Nancy I.	Senior Manager	8/28/2023	ACR Bookkeeping/ACR Statutory Reporting	Review of monthly reporting for FTX Trading GMBH prior to delivery to FTX	1.10	683.00	751.30
Brzozowski,John Charles	Senior	8/28/2023	Transfer Pricing	Reviewing multiple trial balances in order to populate the country by country report including countries such as antigua and france	1.00	415.00	415.00
Bailey,Doug	Partner/Principal	8/28/2023	Tax Advisory	Additional changes to responses to Department of Justice tax queries	3.60	866.00	3,117.60
John Mathew,Abel	Senior	8/28/2023	ACR Bookkeeping/ACR Statutory Reporting	Meeting to review FTX project updates, issues, risk and action items with regards to statutory financial statement deadlines applicable to FTX. Attendees: A. Mathew, M. Asim	1.00	415.00	415.00
Shea JR,Thomas M	Partner/Principal	8/28/2023	US Income Tax	Review of DOJ response #1 and internal written correspondence	1.50	866.00	1,299.00
Carver,Cody R.	Senior	8/28/2023	Payroll Tax	Assisting in correcting of tax matter based off certain customer needs. Effectively issued tax technical documentation and support of tax matters.	1.60	415.00	664.00
Bost,Anne	Managing Director	8/28/2023	Transfer Pricing	Read and respond to various emails	1.20	814.00	976.80
Bost,Anne	Managing Director	8/28/2023	Transfer Pricing	Work on Department of Justice request 2 d	2.30	814.00	1,872.20
Short,Victoria	Manager	8/28/2023	Payroll Tax	Review promoter agreement contracts to look for W9, FEIN, or ITIN for documents request and employment tax correspondence review	2.20	551.00	1,212.20
Delff,Björn	Partner/Principal	8/28/2023	Non US Tax	FTX Trading GmbH - review and filing of the application of extension of filing deadline for Tax returns 2021	0.50	866.00	433.00
Tong,Chia-Hui	Senior Manager	8/28/2023	Project Management Office Transition	Review and open items in activity tracker	1.30	683.00	887.90
MacLean,Corrie	Senior	8/28/2023	Non US Tax	Review and update formulas to implement the master data repository of all foreign entities compliance deliverables	2.70	415.00	1,120.50
Dulceak,Crystal	Manager	8/28/2023	US State and Local Tax	Prepared and sent email to E. Hall (EY) answering questions regarding financial reporting within annual reports.	1.00	551.00	551.00
Hall,Emily Melissa	Senior	8/28/2023	US State and Local Tax	Drafted state and local tax compliance request list for A&M for questions regarding rent and fixed assets for FTX entities.	0.60	415.00	249.00
Hall,Emily Melissa	Senior	8/28/2023	US State and Local Tax	Provided assistance to R. Eikenens in walking through how to clear validation errors in OneSoure Tax.	1.20	415.00	498.00
Hall,Emily Melissa	Senior	8/28/2023	US State and Local Tax	Further reviewed trial balances for multiple FTX entities to determine modifications for state tax purposes.	1.70	415.00	705.50
Hall,Emily Melissa	Senior	8/28/2023	US State and Local Tax	Review and analysis of additional state corporate notices received and entered into noticing log.	1.90	415.00	788.50
Zheng,Eva	Manager	8/28/2023	US State and Local Tax	Reviewed entity state workbook including state modifications, payments, apportionment, and etc., and provide review comments to preparer	3.50	551.00	1,928.50
Molnar,Evgeniya	Senior	8/28/2023	US State and Local Tax	Reviewed and updated state filing categories (i.e., single state v. subsidiary) for all FTX entities in OneSource for accurate return preparation.	3.10	415.00	1,286.50
Molnar,Evgeniya	Senior	8/28/2023	US State and Local Tax	Reviewed requirements for separate filing entities, update the filing master tracker to reflect the current filing status and assign preparation of the returns to preparer.	3.80	415.00	1,577.00
Di Stefano, Giulia	Senior	8/28/2023	Transfer Pricing	Verified status of post filing memos	0.20	415.00	83.00
Di Stefano, Giulia	Senior	8/28/2023	Transfer Pricing	Correspondence with team on post submission memos.	0.30	415.00	124.50
Di Stefano, Giulia	Senior	8/28/2023	Transfer Pricing	Started drafting responses to department of justice requests	1.60	415.00	664.00
Di Stefano, Giulia	Senior	8/28/2023	Transfer Pricing	Prepared for call on the department of justice requests	0.20	415.00	83.00
Di Stefano, Giulia	Senior	8/28/2023	Transfer Pricing	Research for compliance requirement imposed by the commodity futures trading commission	2.30	415.00	954.50
Di Stefano, Giulia	Senior	8/28/2023	Transfer Pricing	Continued drafting answer to question 3e of the department of justice requests	1.70	415.00	705.50
Berman,Jake	Senior Manager	8/28/2023	US Income Tax	Weekly catchup to discuss federal income tax items (including DOJ response documentation). EY Attendees: J Berman, B Mistler, T Shea, J Scott	0.50	683.00	341.50
Berman,Jake	Senior Manager	8/28/2023	US Income Tax	Assisting with putting together responses to DOJ requests	0.40	683.00	273.20
Berman,Jake	Senior Manager	8/28/2023	US Income Tax	Updating DOJ responses for initial comments	0.80	683.00	546.40

Exhibit A

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period August 2023 through August 31, 2023

Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
DeVincenzo,Jennie	Managing Director	8/28/2023	Payroll Tax	Reviewing draft responses to employment tax audit information requests	0.70	814.00	569.80
Wesolowski,Jennifer L	Senior	8/28/2023	Payroll Tax	Compared general ledger to Federal income tax returns to determine variances in reporting between both reports.	2.60	415.00	1,079.00
Healy,John	Senior Manager	8/28/2023	IRS Audit Matters	Review DOJ response drafts from D. Hariton and D. Bailey	0.60	683.00	409.80
Wrenn,Kaitlin Doyle	Senior Manager	8/28/2023	Payroll Tax	Preparation of the promotor information requested by the federal employment tax auditor.	2.80	683.00	1,912.40
Wrenn,Kaitlin Doyle	Senior Manager	8/28/2023	Payroll Tax	Follow up correspondence on open August information document request items	0.40	683.00	273.20
Wrenn,Kaitlin Doyle	Senior Manager	8/28/2023	Payroll Tax	Contract file review for request for federal employment tax auditor.	1.50	683.00	1,024.50
Wong,Maddie	Staff	8/28/2023	US Income Tax	Organizing and cleaning up final workpapers to import to EYI.	0.40	236.00	94.40
Hung,Mo	Manager	8/28/2023	US Income Tax	Review and update Ledger Prime Master Fund return	2.00	551.00	1,102.00
Espley-Ault,Olivia	Senior Manager	8/28/2023	Non US Tax	Email correspondence with Alfida Cruz at walkers regarding BVI Economic substance	0.40	683.00	273.20
Huang,Ricki	Senior	8/28/2023	US Income Tax	Gather client financial supports for DOJ requests	3.00	415.00	1,245.00
Eikenes,Ryan	Staff	8/28/2023	US State and Local Tax	Added state components to additional separate company workbooks for FTX entities.	0.30	236.00	70.80
Eikenes,Ryan	Staff	8/28/2023	US State and Local Tax	Cleared Mississippi and Louisiana diagnostics of FTX entities for efilng.	3.90	236.00	920.40
Eikenes,Ryan	Staff	8/28/2023	US State and Local Tax	Cleared additional state diagnostics of FTX entities for efilng.	1.40	236.00	330.40
Zhang,Shannon	Staff	8/28/2023	US Income Tax	Prepare Master fund tax return in Go System	3.00	236.00	708.00
Zhang,Shannon	Staff	8/28/2023	US Income Tax	Continue to Prepare Master fund tax return in Go System	3.00	236.00	708.00
Zhang,Shannon	Staff	8/28/2023	US Income Tax	Update Master fund TR	1.70	236.00	401.20
Knüwer,Stephanie	Senior Manager	8/28/2023	Non US Tax	Application for extension of the filing deadline for the 2020 and 2021 tax returns for FTX Trading GmbH	0.50	683.00	341.50
Nguyen,Thinh	Staff	8/28/2023	ACR Bookkeeping/ACR Statutory Reporting	Reconcile account salaries and wages liabilities in financial statement 2021	0.60	236.00	141.60
Nguyen,Thinh	Staff	8/28/2023	ACR Bookkeeping/ACR Statutory Reporting	Analyze the account salaries and wages Liabilities in financial statement 2021	1.10	236.00	259.60
Nguyen,Thinh	Staff	8/28/2023	ACR Bookkeeping/ACR Statutory Reporting	Reconcile the wages and salaries in Financial statement 2021	0.80	236.00	188.80
Huang,Yuan	Staff	8/28/2023	ACR Bookkeeping/ACR Statutory Reporting	Monthly closing 04.2023: adjustment of Account 3730 'Liabilities for wage tax'; prepare documents for monthly reporting	1.30	236.00	306.80
Sun,Yuchen	Senior	8/28/2023	US State and Local Tax	Help new staff understand the structure of state and local forms and e-file authorizations.	0.60	415.00	249.00
Haas,Zach	Senior Manager	8/28/2023	US Income Tax	Clifton Bay Finalizing Return	1.30	683.00	887.90
Short,Victoria	Manager	8/29/2023	Payroll Tax	Internal discussion on finalizing promoter documentation for employment tax information request EY Attendees: J. DeVincenzo, K. Wrenn, K. Lowery, V. Short	0.30	551.00	165.30
DeVincenzo,Jennie	Managing Director	8/29/2023	Payroll Tax	Internal discussion on finalizing promoter documentation for employment tax information request EY Attendees: J. DeVincenzo, K. Wrenn, K. Lowery, V. Short	0.30	814.00	244.20
Wrenn,Kaitlin Doyle	Senior Manager	8/29/2023	Payroll Tax	Internal discussion on finalizing promoter documentation for employment tax information request EY Attendees: J. DeVincenzo, K. Wrenn, K. Lowery, V. Short	0.30	683.00	204.90
Lowery,Kristie L	National Partner/Principal	8/29/2023	Payroll Tax	Internal discussion on finalizing promoter documentation for employment tax information request EY Attendees: J. DeVincenzo, K. Wrenn, K. Lowery, V. Short	0.30	1,040.00	312.00
DeVincenzo,Jennie	Managing Director	8/29/2023	Payroll Tax	Meeting to discuss backup withholding requirements for federal audit response preparation. EY Attendees: K. Wrenn, J. DeVincenzo, T. Ferris	0.40	814.00	325.60
Wrenn,Kaitlin Doyle	Senior Manager	8/29/2023	Payroll Tax	Meeting to discuss backup withholding requirements for federal audit response preparation. EY Attendees: K. Wrenn, J. DeVincenzo, T. Ferris	0.40	683.00	273.20
Ferris,Tara	Partner/Principal	8/29/2023	Information Reporting	Meeting to discuss backup withholding requirements for federal audit response preparation. EY Attendees: K. Wrenn, J. DeVincenzo, T. Ferris	0.40	866.00	346.40
DeVincenzo,Jennie	Managing Director	8/29/2023	Payroll Tax	Working session to finalize requested Promotor information for federal employment tax auditor EY Attendees: K. Wrenn, J. DeVincenzo	1.20	814.00	976.80
Wrenn,Kaitlin Doyle	Senior Manager	8/29/2023	Payroll Tax	Working session to finalize requested Promotor information for federal employment tax auditor EY Attendees: K. Wrenn, J. DeVincenzo	1.20	683.00	819.60
Short,Victoria	Manager	8/29/2023	Payroll Tax	Employment tax meeting on state accounts and account status EY Attendees: K. Wrenn, K. Lowery, V. Short Other Attendees: K. Schultea (FTX), D. Ornelas (FTX)	0.20	551.00	110.20

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Summary of Fees by Professional

For the Period August 2023 through August 31, 2023

Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Wrenn,Kaitlin Doyle	Senior Manager	8/29/2023	Payroll Tax	Employment tax meeting on state accounts and account status EY Attendees: K. Wrenn, K. Lowery, V. Short Other Attendees: K. Schultea (FTX), D. Ornelas (FTX)	0.20	683.00	136.60
Lowery,Kristie L	National Partner/Principal	8/29/2023	Payroll Tax	Employment tax meeting on state accounts and account status EY Attendees: K. Wrenn, K. Lowery, V. Short Other Attendees: K. Schultea (FTX), D. Ornelas (FTX)	0.20	1,040.00	208.00
Hall,Emily Melissa	Senior	8/29/2023	US State and Local Tax	Daily state and local tax touch point to discuss state tax return updates. EY Attendees: E. Hall, E. Zheng, E. Molnar, R. Eikenes	0.20	415.00	83.00
Zheng,Eva	Manager	8/29/2023	US State and Local Tax	Daily state and local tax touch point to discuss state tax return updates. EY Attendees: E. Hall, E. Zheng, E. Molnar, R. Eikenes	0.20	551.00	110.20
Molnar,Evgeniya	Senior	8/29/2023	US State and Local Tax	Daily state and local tax touch point to discuss state tax return updates. EY Attendees: E. Hall, E. Zheng, E. Molnar, R. Eikenes	0.20	415.00	83.00
Eikenes,Ryan	Staff	8/29/2023	US State and Local Tax	Daily state and local tax touch point to discuss state tax return updates. EY Attendees: E. Hall, E. Zheng, E. Molnar, R. Eikenes	0.20	236.00	47.20
Hall,Emily Melissa	Senior	8/29/2023	US State and Local Tax	Internal call to walk through net operating losses for FTX entities. EY Attendees: E. Hall, W. Bieganski	0.50	415.00	207.50
Bieganski,Walter	Client Serving Contractor WB	8/29/2023	US State and Local Tax	Internal call to walk through net operating losses for FTX entities. EY Attendees: E. Hall, W. Bieganski	0.50	200.00	100.00
Mistler,Brian M	Manager	8/29/2023	US Income Tax	State and local tax field of play call to walk through state tax workstream updates. EY Attendees: B. Mistler, C. Dulceak, E. Hall, E. Zheng, J. Berman, J. Scott, M. Musano, Y. Sun, W. Bieganski, Z. Haas	0.50	551.00	275.50
Dulceak,Crystal	Manager	8/29/2023	US State and Local Tax	State and local tax field of play call to walk through state tax workstream updates. EY Attendees: B. Mistler, C. Dulceak, E. Hall, E. Zheng, J. Berman, J. Scott, M. Musano, Y. Sun, W. Bieganski, Z. Haas	0.50	551.00	275.50
Hall,Emily Melissa	Senior	8/29/2023	US State and Local Tax	State and local tax field of play call to walk through state tax workstream updates. EY Attendees: B. Mistler, C. Dulceak, E. Hall, E. Zheng, J. Berman, J. Scott, M. Musano, Y. Sun, W. Bieganski, Z. Haas	0.50	415.00	207.50
Zheng,Eva	Manager	8/29/2023	US State and Local Tax	State and local tax field of play call to walk through state tax workstream updates. EY Attendees: B. Mistler, C. Dulceak, E. Hall, E. Zheng, J. Berman, J. Scott, M. Musano, Y. Sun, W. Bieganski, Z. Haas	0.50	551.00	275.50
Berman,Jake	Senior Manager	8/29/2023	US Income Tax	State and local tax field of play call to walk through state tax workstream updates. EY Attendees: B. Mistler, C. Dulceak, E. Hall, E. Zheng, J. Berman, J. Scott, M. Musano, Y. Sun, W. Bieganski, Z. Haas	0.50	683.00	341.50
Scott,James	Client Serving Contractor JS	8/29/2023	US State and Local Tax	State and local tax field of play call to walk through state tax workstream updates. EY Attendees: B. Mistler, C. Dulceak, E. Hall, E. Zheng, J. Berman, J. Scott, M. Musano, Y. Sun, W. Bieganski, Z. Haas	0.50	600.00	300.00
Musano,Matthew Albert	Senior Manager	8/29/2023	US State and Local Tax	State and local tax field of play call to walk through state tax workstream updates. EY Attendees: B. Mistler, C. Dulceak, E. Hall, E. Zheng, J. Berman, J. Scott, M. Musano, Y. Sun, W. Bieganski, Z. Haas	0.50	683.00	341.50
Bieganski,Walter	Client Serving Contractor WB	8/29/2023	US State and Local Tax	State and local tax field of play call to walk through state tax workstream updates. EY Attendees: B. Mistler, C. Dulceak, E. Hall, E. Zheng, J. Berman, J. Scott, M. Musano, Y. Sun, W. Bieganski, Z. Haas	0.50	200.00	100.00
Sun,Yuchen	Senior	8/29/2023	US State and Local Tax	State and local tax field of play call to walk through state tax workstream updates. EY Attendees: B. Mistler, C. Dulceak, E. Hall, E. Zheng, J. Berman, J. Scott, M. Musano, Y. Sun, W. Bieganski, Z. Haas	0.50	415.00	207.50
Haas,Zach	Senior Manager	8/29/2023	US Income Tax	State and local tax field of play call to walk through state tax workstream updates. EY Attendees: B. Mistler, C. Dulceak, E. Hall, E. Zheng, J. Berman, J. Scott, M. Musano, Y. Sun, W. Bieganski, Z. Haas	0.50	683.00	341.50

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Summary of Fees by Professional

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Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Staromiejska,Kinga	Senior Manager	8/29/2023	Non US Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Bost, A. Katelas, B. Mistler, C. Tong, D. Katsnelson, D. Hammon, E. Hall, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Staromiejska, K. Lowery, L. Lovelace, M. Musano, M. Borts, N. Flagg, W. Bieganski, Z. Haas	0.30	683.00	204.90
Flagg,Nancy A.	Managing Director	8/29/2023	US State and Local Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Bost, A. Katelas, B. Mistler, C. Tong, D. Katsnelson, D. Hammon, E. Hall, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Staromiejska, K. Lowery, L. Lovelace, M. Musano, M. Borts, N. Flagg, W. Bieganski, Z. Haas	0.30	814.00	244.20
Katelas,Andreas	Manager	8/29/2023	Tax Advisory	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Bost, A. Katelas, B. Mistler, C. Tong, D. Katsnelson, D. Hammon, E. Hall, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Staromiejska, K. Lowery, L. Lovelace, M. Musano, M. Borts, N. Flagg, W. Bieganski, Z. Haas	0.30	551.00	165.30
Bost,Anne	Managing Director	8/29/2023	Transfer Pricing	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Bost, A. Katelas, B. Mistler, C. Tong, D. Katsnelson, D. Hammon, E. Hall, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Staromiejska, K. Lowery, L. Lovelace, M. Musano, M. Borts, N. Flagg, W. Bieganski, Z. Haas	0.30	814.00	244.20
Mistler,Brian M	Manager	8/29/2023	US Income Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Bost, A. Katelas, B. Mistler, C. Tong, D. Katsnelson, D. Hammon, E. Hall, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Staromiejska, K. Lowery, L. Lovelace, M. Musano, M. Borts, N. Flagg, W. Bieganski, Z. Haas	0.30	551.00	165.30
Tong,Chia-Hui	Senior Manager	8/29/2023	Project Management Office Transition	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Bost, A. Katelas, B. Mistler, C. Tong, D. Katsnelson, D. Hammon, E. Hall, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Staromiejska, K. Lowery, L. Lovelace, M. Musano, M. Borts, N. Flagg, W. Bieganski, Z. Haas	0.30	683.00	204.90
Katsnelson,David	Senior Manager	8/29/2023	Transfer Pricing	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Bost, A. Katelas, B. Mistler, C. Tong, D. Katsnelson, D. Hammon, E. Hall, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Staromiejska, K. Lowery, L. Lovelace, M. Musano, M. Borts, N. Flagg, W. Bieganski, Z. Haas	0.30	683.00	204.90
Hall,Emily Melissa	Senior	8/29/2023	US State and Local Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Bost, A. Katelas, B. Mistler, C. Tong, D. Katsnelson, D. Hammon, E. Hall, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Staromiejska, K. Lowery, L. Lovelace, M. Musano, M. Borts, N. Flagg, W. Bieganski, Z. Haas	0.30	415.00	124.50

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Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Berman,Jake	Senior Manager	8/29/2023	US Income Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Bost, A. Katelas, B. Mistler, C. Tong, D. Katsnelson, D. Hammon, E. Hall, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Staromiejska, K. Lowery, L. Lovelace, M. Musano, M. Borts, N. Flagg, W. Bieganski, Z. Haas	0.30	683.00	204.90
Scott,James	Client Serving Contractor JS	8/29/2023	US Income Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Bost, A. Katelas, B. Mistler, C. Tong, D. Katsnelson, D. Hammon, E. Hall, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Staromiejska, K. Lowery, L. Lovelace, M. Musano, M. Borts, N. Flagg, W. Bieganski, Z. Haas	0.30	600.00	180.00
Healy,John	Senior Manager	8/29/2023	IRS Audit Matters	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Bost, A. Katelas, B. Mistler, C. Tong, D. Katsnelson, D. Hammon, E. Hall, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Staromiejska, K. Lowery, L. Lovelace, M. Musano, M. Borts, N. Flagg, W. Bieganski, Z. Haas	0.30	683.00	204.90
Musano,Matthew Albert	Senior Manager	8/29/2023	US State and Local Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Bost, A. Katelas, B. Mistler, C. Tong, D. Katsnelson, D. Hammon, E. Hall, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Staromiejska, K. Lowery, L. Lovelace, M. Musano, M. Borts, N. Flagg, W. Bieganski, Z. Haas	0.30	683.00	204.90
Bieganski,Walter	Client Serving Contractor WB	8/29/2023	US State and Local Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Bost, A. Katelas, B. Mistler, C. Tong, D. Katsnelson, D. Hammon, E. Hall, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Staromiejska, K. Lowery, L. Lovelace, M. Musano, M. Borts, N. Flagg, W. Bieganski, Z. Haas	0.30	200.00	60.00
Haas,Zach	Senior Manager	8/29/2023	US Income Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Bost, A. Katelas, B. Mistler, C. Tong, D. Katsnelson, D. Hammon, E. Hall, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Staromiejska, K. Lowery, L. Lovelace, M. Musano, M. Borts, N. Flagg, W. Bieganski, Z. Haas	0.30	683.00	204.90
Hammon,David Lane	Manager	8/29/2023	Non US Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Bost, A. Katelas, B. Mistler, C. Tong, D. Katsnelson, D. Hammon, E. Hall, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Staromiejska, K. Lowery, L. Lovelace, M. Musano, M. Borts, N. Flagg, W. Bieganski, Z. Haas	0.30	551.00	165.30
Wrenn,Kaitlin Doyle	Senior Manager	8/29/2023	Payroll Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Bost, A. Katelas, B. Mistler, C. Tong, D. Katsnelson, D. Hammon, E. Hall, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Staromiejska, K. Lowery, L. Lovelace, M. Musano, M. Borts, N. Flagg, W. Bieganski, Z. Haas	0.30	683.00	204.90

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Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Lowery,Kristie L	National Partner/Principal	8/29/2023	Payroll Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Bost, A. Katelas, B. Mistler, C. Tong, D. Katsnelson, D. Hammon, E. Hall, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Staromiejska, K. Lowery, L. Lovelace, M. Musano, M. Borts, N. Flagg, W. Bieganski, Z. Haas	0.30	1,040.00	312.00
Lovelace,Lauren	Partner/Principal	8/29/2023	US International Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Bost, A. Katelas, B. Mistler, C. Tong, D. Katsnelson, D. Hammon, E. Hall, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Staromiejska, K. Lowery, L. Lovelace, M. Musano, M. Borts, N. Flagg, W. Bieganski, Z. Haas	0.30	866.00	259.80
Borts,Michael	Managing Director	8/29/2023	ACR Bookkeeping/ACR Statutory Reporting	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Bost, A. Katelas, B. Mistler, C. Tong, D. Katsnelson, D. Hammon, E. Hall, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Staromiejska, K. Lowery, L. Lovelace, M. Musano, M. Borts, N. Flagg, W. Bieganski, Z. Haas	0.30	814.00	244.20
Shea JR,Thomas M	Partner/Principal	8/29/2023	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status and action items. EY Attendees: B. Mistler, C. Tong, J. Berman, J. Scott, K. Lowery, T. Shea Other Attendees: Mary Cilia (FTX), Kathy Schultea (FTX)	0.30	866.00	259.80
Mistler,Brian M	Manager	8/29/2023	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status and action items. EY Attendees: B. Mistler, C. Tong, J. Berman, J. Scott, K. Lowery, T. Shea Other Attendees: Mary Cilia (FTX), Kathy Schultea (FTX)	0.30	551.00	165.30
Tong,Chia-Hui	Senior Manager	8/29/2023	Project Management Office Transition	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status and action items. EY Attendees: B. Mistler, C. Tong, J. Berman, J. Scott, K. Lowery, T. Shea Other Attendees: Mary Cilia (FTX), Kathy Schultea (FTX)	0.30	683.00	204.90
Berman,Jake	Senior Manager	8/29/2023	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status and action items. EY Attendees: B. Mistler, C. Tong, J. Berman, J. Scott, K. Lowery, T. Shea Other Attendees: Mary Cilia (FTX), Kathy Schultea (FTX)	0.30	683.00	204.90
Scott,James	Client Serving Contractor JS	8/29/2023	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status and action items. EY Attendees: B. Mistler, C. Tong, J. Berman, J. Scott, K. Lowery, T. Shea Other Attendees: Mary Cilia (FTX), Kathy Schultea (FTX)	0.30	600.00	180.00
Lowery,Kristie L	National Partner/Principal	8/29/2023	Payroll Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status and action items. EY Attendees: B. Mistler, C. Tong, J. Berman, J. Scott, K. Lowery, T. Shea Other Attendees: Mary Cilia (FTX), Kathy Schultea (FTX)	0.30	1,040.00	312.00
Srivastava,Nikita Asutosh	Manager	8/29/2023	ACR Bookkeeping/ACR Statutory Reporting	Weekly meeting with ACR and Non-US direct tax workstreams to discuss current outstanding items. EY Attendees: A. Mathew, C. MacLean, D. Hammon, M. Borts, N. Hernandez, N. Srivastava, M. Asim	0.70	551.00	385.70
Asim,Malik Umer	Senior	8/29/2023	ACR Bookkeeping/ACR Statutory Reporting	Weekly meeting with ACR and Non-US direct tax workstreams to discuss current outstanding items. EY Attendees: A. Mathew, C. MacLean, D. Hammon, M. Borts, N. Hernandez, N. Srivastava, M. Asim	0.70	415.00	290.50

Exhibit A

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period August 2023 through August 31, 2023

Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Borts,Michael	Managing Director	8/29/2023	ACR Bookkeeping/ACR Statutory Reporting	Weekly meeting with ACR and Non-US direct tax workstreams to discuss current outstanding items. EY Attendees: A. Mathew, C. MacLean, D. Hammon, M. Borts, N. Hernandez, N. Srivastava, M. Asim	0.70	814.00	569.80
Hernandez,Nancy I.	Senior Manager	8/29/2023	ACR Bookkeeping/ACR Statutory Reporting	Weekly meeting with ACR and Non-US direct tax workstreams to discuss current outstanding items. EY Attendees: A. Mathew, C. MacLean, D. Hammon, M. Borts, N. Hernandez, N. Srivastava, M. Asim	0.70	683.00	478.10
MacLean,Corrie	Senior	8/29/2023	Non US Tax	Weekly meeting with ACR and Non-US direct tax workstreams to discuss current outstanding items. EY Attendees: A. Mathew, C. MacLean, D. Hammon, M. Borts, N. Hernandez, N. Srivastava, M. Asim	0.70	415.00	290.50
Hammon,David Lane	Manager	8/29/2023	Non US Tax	Weekly meeting with ACR and Non-US direct tax workstreams to discuss current outstanding items. EY Attendees: A. Mathew, C. MacLean, D. Hammon, M. Borts, N. Hernandez, N. Srivastava, M. Asim	0.70	551.00	385.70
MacLean,Corrie	Senior	8/29/2023	Non US Tax	Meeting to discuss FTX planning for foreign funds EY Attendees: C. MacLean, D. Hammon, J. Scott, L. Lovelace	0.30	415.00	124.50
Scott,James	Client Serving Contractor JS	8/29/2023	US International Tax	Meeting to discuss FTX planning for foreign funds EY Attendees: C. MacLean, D. Hammon, J. Scott, L. Lovelace	0.30	600.00	180.00
Hammon,David Lane	Manager	8/29/2023	Non US Tax	Meeting to discuss FTX planning for foreign funds EY Attendees: C. MacLean, D. Hammon, J. Scott, L. Lovelace	0.30	551.00	165.30
Lovelace,Lauren	Partner/Principal	8/29/2023	US International Tax	Meeting to discuss FTX planning for foreign funds EY Attendees: C. MacLean, D. Hammon, J. Scott, L. Lovelace	0.30	866.00	259.80
MacLean,Corrie	Senior	8/29/2023	Non US Tax	Meeting to discuss Hong Kong entity salaries tax. EY Attendees: C. MacLean, D. Hammon, J. Scott Other Attendees: J. Lau (Tricor), V. Lai (Tricor), J. Chan (FTX)	0.40	415.00	166.00
Scott,James	Client Serving Contractor JS	8/29/2023	Non US Tax	Meeting to discuss Hong Kong entity salaries tax. EY Attendees: C. MacLean, D. Hammon, J. Scott Other Attendees: J. Lau (Tricor), V. Lai (Tricor), J. Chan (FTX)	0.40	600.00	240.00
Hammon,David Lane	Manager	8/29/2023	Non US Tax	Meeting to discuss Hong Kong entity salaries tax. EY Attendees: C. MacLean, D. Hammon, J. Scott Other Attendees: J. Lau (Tricor), V. Lai (Tricor), J. Chan (FTX)	0.40	551.00	220.40
MacLean,Corrie	Senior	8/29/2023	Non US Tax	Weekly touchpoint regarding the status of FTX foreign entity compliance. EY Attendees: D. Hammon, J. Scott, C. MacLean	0.50	415.00	207.50
Scott,James	Client Serving Contractor JS	8/29/2023	US Income Tax	Weekly touchpoint regarding the status of FTX foreign entity compliance. EY Attendees: D. Hammon, J. Scott, C. MacLean	0.50	600.00	300.00
Hammon,David Lane	Manager	8/29/2023	Non US Tax	Weekly touchpoint regarding the status of FTX foreign entity compliance. EY Attendees: D. Hammon, J. Scott, C. MacLean	0.50	551.00	275.50
Staromiejska,Kinga	Senior Manager	8/29/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, K. Staromiejska	0.60	683.00	409.80
MacLean,Corrie	Senior	8/29/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, K. Staromiejska	0.60	415.00	249.00
Hammon,David Lane	Manager	8/29/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, K. Staromiejska	0.60	551.00	330.60
Srivastava,Nikita Asutosh	Manager	8/29/2023	ACR Bookkeeping/ACR Statutory Reporting	Status update on FTX Switzerland entities bookkeeping and Stat reporting services EY Attendees: N. Srivastava, M. Borts, V. Bouza	0.30	551.00	165.30
Borts,Michael	Managing Director	8/29/2023	ACR Bookkeeping/ACR Statutory Reporting	Status update on FTX Switzerland entities bookkeeping and Stat reporting services EY Attendees: N. Srivastava, M. Borts, V. Bouza	0.30	814.00	244.20

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Bouza,Victor	Manager	8/29/2023	ACR Bookkeeping/ACR Statutory Reporting	Status update on FTX Switzerland entities bookkeeping and Stat reporting services EY Attendees: N. Srivastava, M. Borts, V. Bouza	0.30	551.00	165.30
Srivastava,Nikita Asutosh	Manager	8/29/2023	ACR Bookkeeping/ACR Statutory Reporting	Meeting to discuss approach for entities with outstanding statutory reporting compliance where there is no local FTX contact and information on the FTX entities. EY Attendees: N. Srivastava, N. Hernandez	0.50	551.00	275.50
Hernandez,Nancy I.	Senior Manager	8/29/2023	ACR Bookkeeping/ACR Statutory Reporting	Meeting to discuss approach for entities with outstanding statutory reporting compliance where there is no local FTX contact and information on the FTX entities. EY Attendees: N. Srivastava, N. Hernandez	0.50	683.00	341.50
Zheng,Eva	Manager	8/29/2023	US State and Local Tax	Walkthrough of state return printing process and e-file diagnostic clearing in OneSource. EY Attendees: E. Zheng, R. Eikenes	1.40	551.00	771.40
Eikenes,Ryan	Staff	8/29/2023	US State and Local Tax	Walkthrough of state return printing process and e-file diagnostic clearing in OneSource. EY Attendees: E. Zheng, R. Eikenes	1.40	236.00	330.40
Ryan,Andersen	Staff	8/29/2023	Transfer Pricing	Drafting CBCR Master file by local entity Day 1	5.00	236.00	1,180.00
Mosdzin,Dennis	Senior Manager	8/29/2023	ACR Bookkeeping/ACR Statutory Reporting	Review of current status of financial statements 2021 and bookkeeping reporting period April 2023 and discussing with the team	1.00	683.00	683.00
Bailey,Doug	Partner/Principal	8/29/2023	Tax Advisory	Further modifications to the Department of Justice responses based on feedback received	2.60	866.00	2,251.60
Bailey,Doug	Partner/Principal	8/29/2023	Tax Advisory	Analysis of the Genesis settlement	2.10	866.00	1,818.60
John Mathew,Abel	Senior	8/29/2023	ACR Bookkeeping/ACR Statutory Reporting	Weekly meeting with ACR and Non-US direct tax workstreams to discuss current outstanding items. EY Attendees: A. Mathew, C. MacLean, D. Hammon, M. Borts, N. Hernandez, N. Srivastava, M. Asim	0.70	415.00	290.50
Shea JR,Thomas M	Partner/Principal	8/29/2023	US Income Tax	Agenda, Prep, Follow-ups for Meeting with M. Cilia, K. Schultea	0.60	866.00	519.60
Shea JR,Thomas M	Partner/Principal	8/29/2023	US Income Tax	Written external correspondence to A&M team and with internal team re: Project Focus	0.70	866.00	606.20
Carver,Cody R.	Senior	8/29/2023	Payroll Tax	Data clean up of miscellaneous tax technical requests. Ensured customers tax matter were furnished and provided in a timely manner for FTX entity.	2.40	415.00	996.00
Craven,Simone	Manager	8/29/2023	Non US Tax	Queries from EY US	0.50	551.00	275.50
Katelas,Andreas	Manager	8/29/2023	Tax Advisory	Reviewed documentation with respect to recent settlement of FTX and Genesis to better understand the complete nature of the agreement	2.80	551.00	1,542.80
Bost,Anne	Managing Director	8/29/2023	Transfer Pricing	Read and respond to emails regarding transfers of digital assets	1.30	814.00	1,058.20
Short,Victoria	Manager	8/29/2023	Payroll Tax	State correspondence review in online portal.	0.50	551.00	275.50
Tong,Chia-Hui	Senior Manager	8/29/2023	Project Management Office Transition	Review upcoming deliverables in activity tracker	1.30	683.00	887.90
Tong,Chia-Hui	Senior Manager	8/29/2023	Project Management Office Transition	Prepare agenda for biweekly FTX meeting	0.40	683.00	273.20
Tong,Chia-Hui	Senior Manager	8/29/2023	Project Management Office Transition	Prepare talk points for internal leads call	0.30	683.00	204.90
Dulceak,Crystal	Manager	8/29/2023	US State and Local Tax	Provided a summary to EY state and local tax team regarding additional annual report considerations for year-end change.	0.50	551.00	275.50
Hall,Emily Melissa	Senior	8/29/2023	US State and Local Tax	Researched whether certain exchanges one of FTX's entities used had US users and developed a reasonable approximation approach to source the income.	2.90	415.00	1,203.50
Zheng,Eva	Manager	8/29/2023	US State and Local Tax	Answered questions sent by staff via email regarding state return procedures.	0.80	551.00	440.80
Molnar,Evgeniya	Senior	8/29/2023	US State and Local Tax	Performed first level review of Louisiana separate returns prepared by staff for FTX entities.	2.40	415.00	996.00
Molnar,Evgeniya	Senior	8/29/2023	US State and Local Tax	Provided guidance to staff regarding how to clear first reviewer comment on draft prepared Louisiana and Mississippi separate returns.	2.10	415.00	871.50
Molnar,Evgeniya	Senior	8/29/2023	US State and Local Tax	Performed first level review of Mississippi separate returns prepared by staff for FTX entities.	1.70	415.00	705.50
Molnar,Evgeniya	Senior	8/29/2023	US State and Local Tax	Reviewed notes from manager on separate company workbook and added relevant updates to workbook.	0.60	415.00	249.00
Di Stefano,Julia	Senior	8/29/2023	Transfer Pricing	Reviewed and edited answers 2d and 2f of the department of justice request	2.50	415.00	1,037.50
Di Stefano,Julia	Senior	8/29/2023	Transfer Pricing	Drafted answers 4d and ff of the department of justice request	1.10	415.00	456.50
Di Stefano,Julia	Senior	8/29/2023	Transfer Pricing	Reviewed balances for purpose of department of justice request	1.90	415.00	788.50

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Di Stefano, Giulia	Senior	8/29/2023	Transfer Pricing	Incorporated transfer pricing responses to the broader department of justice response file	0.70	415.00	290.50
Castillo,Irvn Giovanni	Staff	8/29/2023	US State and Local Tax	Conversation with Connecticut agent regarding assigned notice and account information.	0.90	236.00	212.40
Castillo,Irvn Giovanni	Staff	8/29/2023	US State and Local Tax	Analyzed comments in notice log to make substantive updates regarding next steps.	1.40	236.00	330.40
Scott,James	Client Serving Contractor JS	8/29/2023	Non US Tax	Coordination of support for Australia, Vietnam, UAE in country compliance	0.80	600.00	480.00
Healy,John	Senior Manager	8/29/2023	IRS Audit Matters	Pre-call with Brian Mistler and Call with the IRS RE CBA IDRs	1.50	683.00	1,024.50
Fitzgerald,Kaitlin Rose	Senior	8/29/2023	Payroll Tax	Continue reviewing equity option grants for individuals to determine any potential tax issue	1.50	415.00	622.50
Wrenn,Kaitlin Doyle	Senior Manager	8/29/2023	Payroll Tax	Finalization of the consolidated promotor summary and corresponding documentation for federal employment tax auditor.	2.90	683.00	1,980.70
Wrenn,Kaitlin Doyle	Senior Manager	8/29/2023	Payroll Tax	Email correspondence regarding final approval on promotor summary and open items	1.00	683.00	683.00
Wrenn,Kaitlin Doyle	Senior Manager	8/29/2023	Payroll Tax	Email correspondence on delivery of requested promotor summary and corresponding documentation upload to secure site for federal employment tax auditor	1.70	683.00	1,161.10
Lowery,Kristie L	National Partner/Principal	8/29/2023	Payroll Tax	Review of finalized consolidated promotor summary and corresponding documentation for federal employment tax auditor.	0.90	1,040.00	936.00
Hung,Mo	Manager	8/29/2023	US Income Tax	Review the updated Ledger Prime Master Fund return from Shannon	0.20	551.00	110.20
Walker,Rachael Leigh Braswell	Partner/Principal	8/29/2023	Payroll Tax	Reviewed draft equity document request submission	1.00	866.00	866.00
Huang,Ricki	Senior	8/29/2023	US Income Tax	Draft written response related to DOJ requests	3.00	415.00	1,245.00
Eikenes,Ryan	Staff	8/29/2023	US State and Local Tax	Printed Louisiana and Mississippi returns FTX entities.	0.60	236.00	141.60
Eikenes,Ryan	Staff	8/29/2023	US State and Local Tax	Began clearing Alabama, Louisiana, Mississippi, and South Carolina diagnostics for FTX entity.	3.70	236.00	873.20
Eikenes,Ryan	Staff	8/29/2023	US State and Local Tax	Continued to clear diagnostics for additional FTX entity for efiling.	1.20	236.00	283.20
Zhang,Shannon	Staff	8/29/2023	US Income Tax	Continue to update Master fund TR	1.50	236.00	354.00
Zhang,Shannon	Staff	8/29/2023	US Income Tax	Update tax return pdf and prepare the client copy workbook - form 1065	3.50	236.00	826.00
Zhang,Shannon	Staff	8/29/2023	US Income Tax	Update Master Fed return, generate client copy	3.50	236.00	826.00
Knüwer,Stephanie	Senior Manager	8/29/2023	Non US Tax	FTX Trading GmbH - Calculation of provision for Tax Return Preparation 2020 and 2021 by EY to be booked in the FS per 31 Dec 2021	0.60	683.00	409.80
Nguyen,Thinh	Staff	8/29/2023	ACR Bookkeeping/ACR Statutory Reporting	Export the invoices of the financial statement 2021 from ERP system DATEV for EY VAT team	0.70	236.00	165.20
Nguyen,Thinh	Staff	8/29/2023	ACR Bookkeeping/ACR Statutory Reporting	Searching the invoices of the financial statement 2021 from cloud data base DATEV Unternehmen Online for EY VAT team	0.60	236.00	141.60
Nguyen,Thinh	Staff	8/29/2023	ACR Bookkeeping/ACR Statutory Reporting	Internal discussion with Dennis and Yuan about the preparation of financial statement 2021	0.90	236.00	212.40
Nguyen,Thinh	Staff	8/29/2023	ACR Bookkeeping/ACR Statutory Reporting	Internal discussion with Yuan and VAT teams regarding to VAT treatment in financial statement 2021	0.20	236.00	47.20
Bouza,Victor	Manager	8/29/2023	ACR Bookkeeping/ACR Statutory Reporting	FTX Europe AG - Bookkeeping finalization 04-06.2023 after receiving missing bank statement form the client	1.10	551.00	606.10
Bouza,Victor	Manager	8/29/2023	ACR Bookkeeping/ACR Statutory Reporting	Reminders sent to the client regarding VAT returns deadlines	0.20	551.00	110.20
Shabanaj,Vlora	Manager	8/29/2023	Non US Tax	Review accounting data provided and disc internal A. Bruns, T. Nguyen and Y. Huang	0.70	551.00	385.70
Bieganski,Walter	Client Serving Contractor WB	8/29/2023	US State and Local Tax	Draft a list of state tax technical issues regarding income sourcing for an FTX entity that need to be addressed in the state tax returns that are being prepared	0.50	200.00	100.00
Huang,Yuan	Staff	8/29/2023	ACR Bookkeeping/ACR Statutory Reporting	Internal Meeting with Vlora, Thinh and Alex to discuss the VAT Returns for 2021	0.20	236.00	47.20
Huang,Yuan	Staff	8/29/2023	ACR Bookkeeping/ACR Statutory Reporting	Internal Meeting with Dennis, Thinh to discuss outstanding questions for financial Statements 2021	1.00	236.00	236.00
Huang,Yuan	Staff	8/29/2023	Non US Tax	Analyze liability accounts in trial balance June 2023 in MOR June 2023 to clarify in email to Engagement Partner Maren Osmers	1.00	236.00	236.00
Haas,Zach	Senior Manager	8/29/2023	US Income Tax	Ledger Prime Finalization of Returns	1.00	683.00	683.00

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Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Brunns,Alexander	Senior Manager	8/29/2023	Non US Tax	FTX Trading GmbH Review accounting data provided and disc internal V. Shabanaj, T. Nguyen and Y. Huang	0.70	683.00	478.10
Gil Diez de Leon,Marta	Senior Manager	8/29/2023	Value Added Tax	Review status of the VAT compliance in all jurisdictions with deliverables due in August	2.00	683.00	1,366.00
Gil Diez de Leon,Marta	Senior Manager	8/29/2023	Value Added Tax	Follow-up on email correspondences with EY Canada and local FTX contact on the Canadian DST registration analysis	1.00	683.00	683.00
Gil Diez de Leon,Marta	Senior Manager	8/29/2023	Value Added Tax	Follow-up on email correspondences with EY Switzerland on the Lichthenstein VAT due diligence	0.50	683.00	341.50
Short,Victoria	Manager	8/29/2023	Payroll Tax	Phone discussion with HI supervisor regarding payments sent in under wrong account number by payroll vendor and discussion around him trying to find these payments in order to apply them to the correct account.	1.70	551.00	936.70
Short,Victoria	Manager	8/29/2023	Payroll Tax	Phone call with WA PFML on closure status and how to request refunds and make payments on other WA PFML Accounts	0.90	551.00	495.90
Neziroski,David	Associate	8/29/2023	Fee/Employment Applications	Make updated to the April FTX monthly application	2.60	365.00	949.00
Staromiejska,Kinga	Senior Manager	8/30/2023	Non US Tax	Weekly meeting to discuss open items, questions, and action items with Jen Chan (FTX) EY Attendees: A. Bost, B. Mistler, C. Tong, J. Berman, K. Staromiejska, N. Srivastava, O. Hall, Z. Haas, J. Healy Other Attendees: Bill Seaway (Alvarez & Marsal), Kevin Jacobs (Alvarez & Marsal), Eric Soto (Alvarez & Marsal)	0.20	683.00	136.60
Srivastava,Nikita Asutosh	Manager	8/30/2023	ACR Bookkeeping/ACR Statutory Reporting	Weekly meeting to discuss open items, questions, and action items with Jen Chan (FTX) EY Attendees: A. Bost, B. Mistler, C. Tong, J. Berman, K. Staromiejska, N. Srivastava, O. Hall, Z. Haas, J. Healy Other Attendees: Bill Seaway (Alvarez & Marsal), Kevin Jacobs (Alvarez & Marsal), Eric Soto (Alvarez & Marsal)	0.20	551.00	110.20
Bost,Anne	Managing Director	8/30/2023	Transfer Pricing	Weekly meeting to discuss open items, questions, and action items with Jen Chan (FTX) EY Attendees: A. Bost, B. Mistler, C. Tong, J. Berman, K. Staromiejska, N. Srivastava, O. Hall, Z. Haas, J. Healy Other Attendees: Bill Seaway (Alvarez & Marsal), Kevin Jacobs (Alvarez & Marsal), Eric Soto (Alvarez & Marsal)	0.20	814.00	162.80
Mistler,Brian M	Manager	8/30/2023	US Income Tax	Weekly meeting to discuss open items, questions, and action items with Jen Chan (FTX) EY Attendees: A. Bost, B. Mistler, C. Tong, J. Berman, K. Staromiejska, N. Srivastava, O. Hall, Z. Haas, J. Healy Other Attendees: Bill Seaway (Alvarez & Marsal), Kevin Jacobs (Alvarez & Marsal), Eric Soto (Alvarez & Marsal)	0.20	551.00	110.20
Tong,Chia-Hui	Senior Manager	8/30/2023	Project Management Office Transition	Weekly meeting to discuss open items, questions, and action items with Jen Chan (FTX) EY Attendees: A. Bost, B. Mistler, C. Tong, J. Berman, K. Staromiejska, N. Srivastava, O. Hall, Z. Haas, J. Healy Other Attendees: Bill Seaway (Alvarez & Marsal), Kevin Jacobs (Alvarez & Marsal), Eric Soto (Alvarez & Marsal)	0.20	683.00	136.60
Berman,Jake	Senior Manager	8/30/2023	US Income Tax	Weekly meeting to discuss open items, questions, and action items with Jen Chan (FTX) EY Attendees: A. Bost, B. Mistler, C. Tong, J. Berman, K. Staromiejska, N. Srivastava, O. Hall, Z. Haas, J. Healy Other Attendees: Bill Seaway (Alvarez & Marsal), Kevin Jacobs (Alvarez & Marsal), Eric Soto (Alvarez & Marsal)	0.20	683.00	136.60
Healy,John	Senior Manager	8/30/2023	IRS Audit Matters	Weekly meeting to discuss open items, questions, and action items with Jen Chan (FTX) EY Attendees: A. Bost, B. Mistler, C. Tong, J. Berman, K. Staromiejska, N. Srivastava, O. Hall, Z. Haas, J. Healy Other Attendees: Bill Seaway (Alvarez & Marsal), Kevin Jacobs (Alvarez & Marsal), Eric Soto (Alvarez & Marsal)	0.20	683.00	136.60
Haas,Zach	Senior Manager	8/30/2023	US Income Tax	Weekly meeting to discuss open items, questions, and action items with Jen Chan (FTX) EY Attendees: A. Bost, B. Mistler, C. Tong, J. Berman, K. Staromiejska, N. Srivastava, O. Hall, Z. Haas, J. Healy Other Attendees: Bill Seaway (Alvarez & Marsal), Kevin Jacobs (Alvarez & Marsal), Eric Soto (Alvarez & Marsal)	0.20	683.00	136.60
Hall,Olivia	Staff	8/30/2023	Transfer Pricing	Weekly meeting to discuss open items, questions, and action items with Jen Chan (FTX) EY Attendees: A. Bost, B. Mistler, C. Tong, J. Berman, K. Staromiejska, N. Srivastava, O. Hall, Z. Haas, J. Healy Other Attendees: Bill Seaway (Alvarez & Marsal), Kevin Jacobs (Alvarez & Marsal), Eric Soto (Alvarez & Marsal)	0.20	236.00	47.20
Hall,Emily Melissa	Senior	8/30/2023	US State and Local Tax	State and local tax compliance touchpoint to discuss state return updates. EY Attendees: E. Hall, E. Zheng, E. Molnar, R. Eikenes, Y. Sun	0.20	415.00	83.00

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Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Zheng,Eva	Manager	8/30/2023	US State and Local Tax	State and local tax compliance touchpoint to discuss state return updates. EY Attendees: E. Hall, E. Zheng, E. Molnar, R. Eikenes, Y. Sun	0.20	551.00	110.20
Molnar,Evgeniya	Senior	8/30/2023	US State and Local Tax	State and local tax compliance touchpoint to discuss state return updates. EY Attendees: E. Hall, E. Zheng, E. Molnar, R. Eikenes, Y. Sun	0.20	415.00	83.00
Eikenes,Ryan	Staff	8/30/2023	US State and Local Tax	State and local tax compliance touchpoint to discuss state return updates. EY Attendees: E. Hall, E. Zheng, E. Molnar, R. Eikenes, Y. Sun	0.20	236.00	47.20
Sun,Yuchen	Senior	8/30/2023	US State and Local Tax	State and local tax compliance touchpoint to discuss state return updates. EY Attendees: E. Hall, E. Zheng, E. Molnar, R. Eikenes, Y. Sun	0.20	415.00	83.00
Tong,Chia-Hui	Senior Manager	8/30/2023	Project Management Office Transition	Meeting to discuss the processing of the monthly fee application. EY Attendees: C. Tong, D. Neziroski, S. Cahalane	0.50	683.00	341.50
Cahalane,Shawn M.	Manager	8/30/2023	Fee/Employment Applications	Meeting to discuss the processing of the monthly fee application. EY Attendees: C. Tong, D. Neziroski, S. Cahalane	0.50	525.00	262.50
Hall,Emily Melissa	Senior	8/30/2023	US State and Local Tax	Internal call to discuss apportionment sourcing approaches for various revenue streams for an FTX entity. EY Attendees: E. Hall, W. Bieganski	0.50	415.00	207.50
Bieganski,Walter	Client Serving Contractor WB	8/30/2023	US State and Local Tax	Internal call to discuss apportionment sourcing approaches for various revenue streams for an FTX entity. EY Attendees: E. Hall, W. Bieganski	0.50	200.00	100.00
DeVincenzo,Jennie	Managing Director	8/30/2023	Payroll Tax	Working session on open federal employment tax items including federal audit information document request finalization, review of adjustments and correspondence with agent. EY Attendees: K. Wrenn, J. DeVincenzo	1.50	814.00	1,221.00
Wrenn,Kaitlin Doyle	Senior Manager	8/30/2023	Payroll Tax	Working session on open federal employment tax items including federal audit information document request finalization, review of adjustments and correspondence with agent. EY Attendees: K. Wrenn, J. DeVincenzo	1.50	683.00	1,024.50
DeVincenzo,Jennie	Managing Director	8/30/2023	Payroll Tax	Meeting to discuss finalizing equity information document request for FTX. EY Attendees: J. DeVincenzo, K. Wrenn, K. Fitzgerald, R. Walker	0.50	814.00	407.00
Fitzgerald,Kaitlin Rose	Senior	8/30/2023	Payroll Tax	Meeting to discuss finalizing equity information document request for FTX. EY Attendees: J. DeVincenzo, K. Wrenn, K. Fitzgerald, R. Walker	0.50	415.00	207.50
Wrenn,Kaitlin Doyle	Senior Manager	8/30/2023	Payroll Tax	Meeting to discuss finalizing equity information document request for FTX. EY Attendees: J. DeVincenzo, K. Wrenn, K. Fitzgerald, R. Walker	0.50	683.00	341.50
Walker,Rachael Leigh Braswell	Partner/Principal	8/30/2023	Payroll Tax	Meeting to discuss finalizing equity information document request for FTX. EY Attendees: J. DeVincenzo, K. Wrenn, K. Fitzgerald, R. Walker	0.50	866.00	433.00
Bost,Anne	Managing Director	8/30/2023	Transfer Pricing	Meeting to discuss post submission memos EY Attendees: A. Bost, C. Gonzalez-Canal, G. Stefano	0.80	814.00	651.20
Cassandra Gonzalez-Canal	Senior	8/30/2023	Transfer Pricing	Meeting to discuss post submission memos EY Attendees: A. Bost, C. Gonzalez-Canal, G. Stefano	0.80	415.00	332.00
Di Stefano,Julia	Senior	8/30/2023	Transfer Pricing	Meeting to discuss post submission memos EY Attendees: A. Bost, C. Gonzalez-Canal, G. Stefano	0.80	415.00	332.00
Pierce,Brandon	Staff	8/30/2023	Payroll Tax	Meeting/working session to discuss 1120 and General Ledger reconciliation EY Attendees: B. Pierce, J. Wesolowski	1.10	236.00	259.60
Wesolowski,Jennifer L	Senior	8/30/2023	Payroll Tax	Meeting/working session to discuss 1120 and General Ledger reconciliation EY Attendees: B. Pierce, J. Wesolowski	1.10	415.00	456.50
Shea JR,Thomas M	Partner/Principal	8/30/2023	US Income Tax	Weekly meeting with S&C, A&M to discuss tax technical issues and project deadlines. EY Attendees: D. Bailey, J. Berman, J. Scott, L. Jayanthi, L. Lovelace, T. Shea, A. Bost, B. Mistler Other Attendees: D. Hariton, K. Jacobs, B. Seaway, E. Soto	0.80	866.00	692.80
Bost,Anne	Managing Director	8/30/2023	Transfer Pricing	Weekly meeting with S&C, A&M to discuss tax technical issues and project deadlines. EY Attendees: D. Bailey, J. Berman, J. Scott, L. Jayanthi, L. Lovelace, T. Shea, A. Bost, B. Mistler Other Attendees: D. Hariton, K. Jacobs, B. Seaway, E. Soto	0.80	814.00	651.20
Mistler,Brian M	Manager	8/30/2023	US Income Tax	Weekly meeting with S&C, A&M to discuss tax technical issues and project deadlines. EY Attendees: D. Bailey, J. Berman, J. Scott, L. Jayanthi, L. Lovelace, T. Shea, A. Bost, B. Mistler Other Attendees: D. Hariton, K. Jacobs, B. Seaway, E. Soto	0.80	551.00	440.80

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Summary of Fees by Professional

For the Period August 2023 through August 31, 2023

Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Berman,Jake	Senior Manager	8/30/2023	US Income Tax	Weekly meeting with S&C, A&M to discuss tax technical issues and project deadlines. EY Attendees: D. Bailey, J. Berman, J. Scott, L. Jayanthi, L. Lovelace, T. Shea, A. Bost, B. Mistler Other Attendees: D. Hariton, K. Jacobs, B. Seaway, E. Soto	0.80	683.00	546.40
Scott,James	Client Serving Contractor JS	8/30/2023	US Income Tax	Weekly meeting with S&C, A&M to discuss tax technical issues and project deadlines. EY Attendees: D. Bailey, J. Berman, J. Scott, L. Jayanthi, L. Lovelace, T. Shea, A. Bost, B. Mistler Other Attendees: D. Hariton, K. Jacobs, B. Seaway, E. Soto	0.80	600.00	480.00
Bailey,Doug	Partner/Principal	8/30/2023	US International Tax	Weekly meeting with S&C, A&M to discuss tax technical issues and project deadlines. EY Attendees: D. Bailey, J. Berman, J. Scott, L. Jayanthi, L. Lovelace, T. Shea, A. Bost, B. Mistler Other Attendees: D. Hariton, K. Jacobs, B. Seaway, E. Soto	0.80	866.00	692.80
Jayanthi,Lakshmi	Senior Manager	8/30/2023	US International Tax	Weekly meeting with S&C, A&M to discuss tax technical issues and project deadlines. EY Attendees: D. Bailey, J. Berman, J. Scott, L. Jayanthi, L. Lovelace, T. Shea, A. Bost, B. Mistler Other Attendees: D. Hariton, K. Jacobs, B. Seaway, E. Soto	0.80	683.00	546.40
Lovelace,Lauren	Partner/Principal	8/30/2023	US International Tax	Weekly meeting with S&C, A&M to discuss tax technical issues and project deadlines. EY Attendees: D. Bailey, J. Berman, J. Scott, L. Jayanthi, L. Lovelace, T. Shea, A. Bost, B. Mistler Other Attendees: D. Hariton, K. Jacobs, B. Seaway, E. Soto	0.80	866.00	692.80
Hall,Emily Melissa	Senior	8/30/2023	US State and Local Tax	Internal call to walk through state tax return procedures and to discuss status of additional FTX entities. EY Attendees: E. Hall, E. Molnar	0.50	415.00	207.50
Molnar,Evgeniya	Senior	8/30/2023	US State and Local Tax	Internal call to walk through state tax return procedures and to discuss status of additional FTX entities. EY Attendees: E. Hall, E. Molnar	0.50	415.00	207.50
Hall,Emily Melissa	Senior	8/30/2023	US State and Local Tax	Internal call to walk through uploading separate company workpaper for FTX entity to OneSource and to discuss tax return review procedures. EY Attendees: E. Hall, R. Eikenes	0.30	415.00	124.50
Eikenes,Ryan	Staff	8/30/2023	US State and Local Tax	Internal call to walk through uploading separate company workpaper for FTX entity to OneSource and to discuss tax return review procedures. EY Attendees: E. Hall, R. Eikenes	0.30	236.00	70.80
MacLean,Corrie	Senior	8/30/2023	Non US Tax	Meeting to discuss Canadian indirect taxes for FTX entities. EY Attendees: C. MacLean, C. Cavusoglu, D. Hammon, D. Jena, J. Marlow, M. Leon Other Attendees: J. Chan (FTX)	0.40	415.00	166.00
Gil Diez de Leon,Marta	Senior Manager	8/30/2023	Value Added Tax	Meeting to discuss Canadian indirect taxes for FTX entities. EY Attendees: C. MacLean, C. Cavusoglu, D. Hammon, D. Jena, J. Marlow, M. Leon Other Attendees: J. Chan (FTX)	0.40	683.00	273.20
Cavusoglu,Coskun	Partner/Principal	8/30/2023	Technology	Meeting to discuss Canadian indirect taxes for FTX entities. EY Attendees: C. MacLean, C. Cavusoglu, D. Hammon, D. Jena, J. Marlow, M. Leon Other Attendees: J. Chan (FTX)	0.40	866.00	346.40
Hammon,David Lane	Manager	8/30/2023	Non US Tax	Meeting to discuss Canadian indirect taxes for FTX entities. EY Attendees: C. MacLean, C. Cavusoglu, D. Hammon, D. Jena, J. Marlow, M. Leon Other Attendees: J. Chan (FTX)	0.40	551.00	220.40
Jena,Deepak	Manager	8/30/2023	Technology	Meeting to discuss Canadian indirect taxes for FTX entities. EY Attendees: C. MacLean, C. Cavusoglu, D. Hammon, D. Jena, J. Marlow, M. Leon Other Attendees: J. Chan (FTX)	0.40	551.00	220.40
Marlow,Joe	Senior	8/30/2023	Value Added Tax	Meeting to discuss Canadian indirect taxes for FTX entities. EY Attendees: C. MacLean, C. Cavusoglu, D. Hammon, D. Jena, J. Marlow, M. Leon Other Attendees: J. Chan (FTX)	0.40	415.00	166.00
Srivastava,Nikita Asutosh	Manager	8/30/2023	ACR Bookkeeping/ACR Statutory Reporting	Meeting with A&M to discuss status of FTX foreign entities compliance. EY Attendees: D. Hammon, C. MacLean, N. Srivastava Other Attendees: D. Johnston (A&M), M. van den Belt (A&M)	0.40	551.00	220.40

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MacLean,Corrie	Senior	8/30/2023	Non US Tax	Meeting with A&M to discuss status of FTX foreign entities compliance. EY Attendees: D. Hammon, C. MacLean, N. Srivastava Other Attendees: D. Johnston (A&M), M. van den Belt (A&M)	0.40	415.00	166.00
Hammon,David Lane	Manager	8/30/2023	Non US Tax	Meeting with A&M to discuss status of FTX foreign entities compliance. EY Attendees: D. Hammon, C. MacLean, N. Srivastava Other Attendees: D. Johnston (A&M), M. van den Belt (A&M)	0.40	551.00	220.40
MacLean,Corrie	Senior	8/30/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: D. Hammon, C. MacLean	0.50	415.00	207.50
Hammon,David Lane	Manager	8/30/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: D. Hammon, C. MacLean	0.50	551.00	275.50
Srivastava,Nikita Asutosh	Manager	8/30/2023	ACR Bookkeeping/ACR Statutory Reporting	Meeting with RLKS and FTX to discuss status and next step for Switzerland Germany FTX entities compliance EY Attendees: M. Borts, D. Hammon, N. Hernandez, N. Srivastava, V. Bouza Other Attendees: Jurg bavaud	0.80	551.00	440.80
Borts,Michael	Managing Director	8/30/2023	ACR Bookkeeping/ACR Statutory Reporting	Meeting with RLKS and FTX to discuss status and next step for Switzerland Germany FTX entities compliance EY Attendees: M. Borts, D. Hammon, N. Hernandez, N. Srivastava, V. Bouza Other Attendees: Jurg bavaud	0.80	814.00	651.20
Hernandez,Nancy I.	Senior Manager	8/30/2023	ACR Bookkeeping/ACR Statutory Reporting	Meeting with RLKS and FTX to discuss status and next step for Switzerland Germany FTX entities compliance EY Attendees: M. Borts, D. Hammon, N. Hernandez, N. Srivastava, V. Bouza Other Attendees: Jurg bavaud	0.80	683.00	546.40
Hammon,David Lane	Manager	8/30/2023	Non US Tax	Meeting with RLKS and FTX to discuss status and next step for Switzerland Germany FTX entities compliance EY Attendees: M. Borts, D. Hammon, N. Hernandez, N. Srivastava, V. Bouza Other Attendees: Jurg bavaud	0.80	551.00	440.80
Bouza,Victor	Manager	8/30/2023	ACR Bookkeeping/ACR Statutory Reporting	Meeting with RLKS and FTX to discuss status and next step for Switzerland Germany FTX entities compliance EY Attendees: M. Borts, D. Hammon, N. Hernandez, N. Srivastava, V. Bouza Other Attendees: Jurg bavaud	0.80	551.00	440.80
Mistler,Brian M	Manager	8/30/2023	US Income Tax	Meeting to walkthrough responses to letter from the DOJ EY Attendees: B. Mistler, J. Berman, J. Scott, T. Shea	2.30	551.00	1,267.30
Scott,James	Client Serving Contractor JS	8/30/2023	US Income Tax	Meeting to walkthrough responses to letter from the DOJ EY Attendees: B. Mistler, J. Berman, J. Scott, T. Shea	2.30	600.00	1,380.00
Mistler,Brian M	Manager	8/30/2023	US Income Tax	Regroup for final review of DOJ Responses EY Attendees: J. Berman, B. Mistler, J. Scott, L. Lovelace, T. Shea	1.10	551.00	606.10
Scott,James	Client Serving Contractor JS	8/30/2023	US Income Tax	Regroup for final review of DOJ Responses EY Attendees: J. Berman, B. Mistler, J. Scott, L. Lovelace, T. Shea	1.10	600.00	660.00
Lovelace,Lauren	Partner/Principal	8/30/2023	US International Tax	Regroup for final review of DOJ Responses EY Attendees: J. Berman, B. Mistler, J. Scott, L. Lovelace, T. Shea	1.10	866.00	952.60
Shea JR,Thomas M	Partner/Principal	8/30/2023	US Income Tax	Regroup for final review of DOJ Responses EY Attendees: J. Berman, B. Mistler, J. Scott, L. Lovelace, T. Shea	1.10	866.00	952.60
Karan,Anna Suncheuri	Staff	8/30/2023	Tax Advisory	Internal meeting to discuss ITS workstreams including recent developments and timing for upcoming deliverables EY Attendees: A. Katelas, L. Lovelace, D. Bailey, A. Karan, L. Jayanthi, M. Zhuo, A. Glattstein	1.00	236.00	236.00
Zhuo,Melody	Staff	8/30/2023	US International Tax	Internal meeting to discuss ITS workstreams including recent developments and timing for upcoming deliverables EY Attendees: A. Katelas, L. Lovelace, D. Bailey, A. Karan, L. Jayanthi, M. Zhuo, A. Glattstein	1.00	236.00	236.00
Katelas,Andreas	Manager	8/30/2023	Tax Advisory	Internal meeting to discuss ITS workstreams including recent developments and timing for upcoming deliverables EY Attendees: A. Katelas, L. Lovelace, D. Bailey, A. Karan, L. Jayanthi, M. Zhuo, A. Glattstein	1.00	551.00	551.00
Lovelace,Lauren	Partner/Principal	8/30/2023	US International Tax	Internal meeting to discuss ITS workstreams including recent developments and timing for upcoming deliverables EY Attendees: A. Katelas, L. Lovelace, D. Bailey, A. Karan, L. Jayanthi, M. Zhuo, A. Glattstein	1.00	866.00	866.00

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Bailey,Doug	Partner/Principal	8/30/2023	US International Tax	Internal meeting to discuss ITS workstreams including recent developments and timing for upcoming deliverables EY Attendees: A. Katelas, L. Lovelace, D. Bailey, A. Karan, L. Jayanthi, M. Zhuo, A. Glattstein	1.00	866.00	866.00
Jayanthi,Lakshmi	Senior Manager	8/30/2023	US International Tax	Internal meeting to discuss ITS workstreams including recent developments and timing for upcoming deliverables EY Attendees: A. Katelas, L. Lovelace, D. Bailey, A. Karan, L. Jayanthi, M. Zhuo, A. Glattstein	1.00	683.00	683.00
Glattstein,Arielle	Senior	8/30/2023	US International Tax	Internal meeting to discuss ITS workstreams including recent developments and timing for upcoming deliverables EY Attendees: A. Katelas, L. Lovelace, D. Bailey, A. Karan, L. Jayanthi, M. Zhuo, A. Glattstein	1.00	415.00	415.00
Katelas,Andreas	Manager	8/30/2023	Tax Advisory	Weekly external meeting with Alvarez & Marsal and Sullivan & Cromwell to discuss latest tax technical updates and other related issues EY Attendees: A. Katelas, L. Lovelace, D. Bailey, A. Bost, L. Jayanthi, T. Shea, J. Berman, B. Mistler, J. Scott Other Attendees: D. Hariton (S&C), K. Jacobs (A&M), B. Seaway (A&M)	0.50	551.00	275.50
Mistler,Brian M	Manager	8/30/2023	US Income Tax	Weekly external meeting with Alvarez & Marsal and Sullivan & Cromwell to discuss latest tax technical updates and other related issues EY Attendees: A. Katelas, L. Lovelace, D. Bailey, A. Bost, L. Jayanthi, T. Shea, J. Berman, B. Mistler, J. Scott Other Attendees: D. Hariton (S&C), K. Jacobs (A&M), B. Seaway (A&M)	0.50	551.00	275.50
Scott,James	Client Serving Contractor JS	8/30/2023	US Income Tax	Weekly external meeting with Alvarez & Marsal and Sullivan & Cromwell to discuss latest tax technical updates and other related issues EY Attendees: A. Katelas, L. Lovelace, D. Bailey, A. Bost, L. Jayanthi, T. Shea, J. Berman, B. Mistler, J. Scott Other Attendees: D. Hariton (S&C), K. Jacobs (A&M), B. Seaway (A&M)	0.50	600.00	300.00
Berman,Jake	Senior Manager	8/30/2023	US Income Tax	Weekly external meeting with Alvarez & Marsal and Sullivan & Cromwell to discuss latest tax technical updates and other related issues EY Attendees: A. Katelas, L. Lovelace, D. Bailey, A. Bost, L. Jayanthi, T. Shea, J. Berman, B. Mistler, J. Scott Other Attendees: D. Hariton (S&C), K. Jacobs (A&M), B. Seaway (A&M)	0.50	683.00	341.50
Shea JR,Thomas M	Partner/Principal	8/30/2023	US Income Tax	Weekly external meeting with Alvarez & Marsal and Sullivan & Cromwell to discuss latest tax technical updates and other related issues EY Attendees: A. Katelas, L. Lovelace, D. Bailey, A. Bost, L. Jayanthi, T. Shea, J. Berman, B. Mistler, J. Scott Other Attendees: D. Hariton (S&C), K. Jacobs (A&M), B. Seaway (A&M)	0.50	866.00	433.00
Jayanthi,Lakshmi	Senior Manager	8/30/2023	US International Tax	Weekly external meeting with Alvarez & Marsal and Sullivan & Cromwell to discuss latest tax technical updates and other related issues EY Attendees: A. Katelas, L. Lovelace, D. Bailey, A. Bost, L. Jayanthi, T. Shea, J. Berman, B. Mistler, J. Scott Other Attendees: D. Hariton (S&C), K. Jacobs (A&M), B. Seaway (A&M)	0.50	683.00	341.50
Bost,Anne	Managing Director	8/30/2023	Transfer Pricing	Weekly external meeting with Alvarez & Marsal and Sullivan & Cromwell to discuss latest tax technical updates and other related issues EY Attendees: A. Katelas, L. Lovelace, D. Bailey, A. Bost, L. Jayanthi, T. Shea, J. Berman, B. Mistler, J. Scott Other Attendees: D. Hariton (S&C), K. Jacobs (A&M), B. Seaway (A&M)	0.50	814.00	407.00
Bailey,Doug	Partner/Principal	8/30/2023	US International Tax	Weekly external meeting with Alvarez & Marsal and Sullivan & Cromwell to discuss latest tax technical updates and other related issues EY Attendees: A. Katelas, L. Lovelace, D. Bailey, A. Bost, L. Jayanthi, T. Shea, J. Berman, B. Mistler, J. Scott Other Attendees: D. Hariton (S&C), K. Jacobs (A&M), B. Seaway (A&M)	0.50	866.00	433.00

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Lovelace,Lauren	Partner/Principal	8/30/2023	US International Tax	Weekly external meeting with Alvarez & Marsal and Sullivan & Cromwell to discuss latest tax technical updates and other related issues EY Attendees: A. Katelas, L. Lovelace, D. Bailey, A. Bost, L. Jayanthi, T. Shea, J. Berman, B. Mistler, J. Scott Other Attendees: D. Hariton (S&C), K. Jacobs (A&M), B. Seaway (A&M)	0.50	866.00	433.00
Ryan,Andersen	Staff	8/30/2023	Transfer Pricing	Drafting CBCR Master file by local entity Day 2	2.00	236.00	472.00
Srivastava,Nikita Asutosh	Manager	8/30/2023	ACR Bookkeeping/ACR Statutory Reporting	Preparation of list of potential information that can be received from third parties where there is no local FTX contact	0.60	551.00	330.60
Bailey,Doug	Partner/Principal	8/30/2023	Tax Advisory	Finalize responses to Department of Justice tax queries	3.70	866.00	3,204.20
Bailey,Doug	Partner/Principal	8/30/2023	Tax Advisory	Drafting of technical outline for section 61 gross income issue in FTX case.	2.60	866.00	2,251.60
Shea JR,Thomas M	Partner/Principal	8/30/2023	US Income Tax	Meeting with J. Scott, B. Mistler, J. Berman to review DOJ responses	1.40	866.00	1,212.40
Jena,Deepak	Manager	8/30/2023	Technology	Discussion with the FTX Canada team to understand what use cases they have and what answers we can give them based on the data we have received	0.50	551.00	275.50
Huang,Fei Yu	Senior	8/30/2023	US Income Tax	Qualify returns	0.50	415.00	207.50
Craven,Simone	Manager	8/30/2023	Non US Tax	Call with Matheson Drafting mail to Matheson, Liaising with US	1.00	551.00	551.00
Noda,Sachiho	Staff	8/30/2023	Non US Tax	Day6: creating a matrix to find out if the proper notifications are being submitted.	0.40	236.00	94.40
Bost,Anne	Managing Director	8/30/2023	Transfer Pricing	Work on Department of Justice request 4 d	2.10	814.00	1,709.40
Bost,Anne	Managing Director	8/30/2023	Transfer Pricing	Continue to work on Department of Justice request 4 d	1.80	814.00	1,465.20
Bost,Anne	Managing Director	8/30/2023	Transfer Pricing	Read and respond to various emails	0.30	814.00	244.20
Glatstein,Arielle	Senior	8/30/2023	US International Tax	Team meeting ??	0.70	415.00	290.50
Cassandra Gonzalez-Canal	Senior	8/30/2023	Transfer Pricing	Began reviewing relevant files for FTX post submission memos	3.20	415.00	1,328.00
Cassandra Gonzalez-Canal	Senior	8/30/2023	Transfer Pricing	Continued review of relevant FTX files/research for post submission memos	2.60	415.00	1,079.00
Dulceak,Crystal	Manager	8/30/2023	US State and Local Tax	Provide guidance on annual reports and financial reporting.	1.50	551.00	826.50
Hall,Emily Melissa	Senior	8/30/2023	US State and Local Tax	Sent email to J. Markau (Ledger) requesting additional data for state apportionment.	0.40	415.00	166.00
Hall,Emily Melissa	Senior	8/30/2023	US State and Local Tax	Further refined the apportionment for an FTX entity based on calculations performed.	1.40	415.00	581.00
Zheng,Eva	Manager	8/30/2023	US State and Local Tax	Review separate state returns, provide feedbacks, and explain to preparer/1st reviewer about the changes to be made	2.90	551.00	1,597.90
Zheng,Eva	Manager	8/30/2023	US State and Local Tax	Emailed instructions to new team members on how to attach extensions in OneSource, how to replace PDF with comments, and how to organize files with different versions (version history).	2.10	551.00	1,157.10
Molnar,Evgeniya	Senior	8/30/2023	US State and Local Tax	Began to clear 2nd reviewer comments on separate returns for Mississippi and qualified returns in OneSource for e-filing.	2.30	415.00	954.50
Molnar,Evgeniya	Senior	8/30/2023	US State and Local Tax	Finished first level review of additional separate returns for FTX entity and provided comments to staff.	1.30	415.00	539.50
Di Stefano,Julia	Senior	8/30/2023	Transfer Pricing	Drafted email to the team on post submission memos.	1.50	415.00	622.50
Berman,Jake	Senior Manager	8/30/2023	US Income Tax	Meeting to walkthrough responses to letter from the DOJ EY Attendees: J Berman, T Shea, B Mistler, J Scott	2.30	683.00	1,570.90
Berman,Jake	Senior Manager	8/30/2023	US Income Tax	Regroup meeting for final walkthrough review of DOJ letter EY Attendees: J Berman, T Shea, B Mistler, J Scott, L Lovelace	1.10	683.00	751.30
Scott,James	Client Serving Contractor JS	8/30/2023	Non US Tax	Review of local country filing requirements for foreign debtors holdings	1.10	600.00	660.00
Scott,James	Client Serving Contractor JS	8/30/2023	US State and Local Tax	Review of annual license and franchise filing requirements for fiscal year end	0.30	600.00	180.00
Wesolowski,Jennifer L	Senior	8/30/2023	Payroll Tax	Analyzed Form 941s data to general ledger to identify missed wage reporting amounts	0.90	415.00	373.50
Healy,John	Senior Manager	8/30/2023	IRS Audit Matters	Call with IRS examiner J. Clemmons RE IRS exam	0.50	683.00	341.50
Fitzgerald,Kaitlin Rose	Senior	8/30/2023	Payroll Tax	Finish reviewing and summarizing equity option grants for determining potential tax issue	0.50	415.00	207.50

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Summary of Fees by Professional

For the Period August 2023 through August 31, 2023

Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Wrenn,Kaitlin Doyle	Senior Manager	8/30/2023	Payroll Tax	Finalization of Blockfolio August deliverable for employment tax audit information document response	1.80	683.00	1,229.40
Wrenn,Kaitlin Doyle	Senior Manager	8/30/2023	Payroll Tax	Finalization of Good Luck Games August deliverable for employment tax audit information document response	1.00	683.00	683.00
Wrenn,Kaitlin Doyle	Senior Manager	8/30/2023	Payroll Tax	Finalization of Deck Technologies August deliverable for employment tax audit information document response	1.00	683.00	683.00
Wrenn,Kaitlin Doyle	Senior Manager	8/30/2023	Payroll Tax	Review of auditor questions on promotor information provided	0.70	683.00	478.10
Wrenn,Kaitlin Doyle	Senior Manager	8/30/2023	Payroll Tax	Email correspondence on audit update summary and responses to auditor	0.80	683.00	546.40
Hung,Mo	Manager	8/30/2023	US Income Tax	Replies to client for stuffing allocation questions	0.50	551.00	275.50
Walker,Rachael Leigh Braswell	Partner/Principal	8/30/2023	Payroll Tax	Continue reviewing equity document request submission	1.00	866.00	866.00
Huang,Ricki	Senior	8/30/2023	US Income Tax	Compile the received client supports to standard formats related to DOJ requests	3.00	415.00	1,245.00
Eikenes,Ryan	Staff	8/30/2023	US State and Local Tax	Uploaded FTX separate company workbook into OIT for return preparation review.	0.40	236.00	94.40
Eikenes,Ryan	Staff	8/30/2023	US State and Local Tax	Reviewed first level review comments and updated return in OneSource to address comments.	0.50	236.00	118.00
Eikenes,Ryan	Staff	8/30/2023	US State and Local Tax	Began clearing Delaware, Georgia, Iowa, Missouri, and Mississippi diagnostic errors for FTX entity in OneSource.	3.90	236.00	920.40
Nguyen,Thinh	Staff	8/30/2023	ACR Bookkeeping/ACR Statutory Reporting	Filling the Accrual checklist for financial statement 2021	0.70	236.00	165.20
Nguyen,Thinh	Staff	8/30/2023	ACR Bookkeeping/ACR Statutory Reporting	Filling the 64 checklist for financial statement 2021	0.70	236.00	165.20
Huang,Yuan	Staff	8/30/2023	ACR Bookkeeping/ACR Statutory Reporting	Read and reply to emails regarding monthly closing for March-April 2023.	0.30	236.00	70.80
Haas,Zach	Senior Manager	8/30/2023	US Income Tax	Ledger Prime Questions from Client on aggregation/stuffing provisions	1.60	683.00	1,092.80
Bote,Justin	Senior	8/30/2023	US Income Tax	Clifton Bay - Federal E-File/Diagnostics	1.00	415.00	415.00
Neziroski,David	Associate	8/30/2023	Fee/Employment Applications	Meeting to discuss updates to the monthly fee application. EY Attendees: C. Tong, D. Neziroski, S. Cahalane	0.50	365.00	182.50
Hall,Emily Melissa	Senior	8/31/2023	US State and Local Tax	State and local tax compliance touchpoint to discuss state return updates EY Attendees: E. Hall, E. Zheng, E. Molnar, M. Musano, R. Eikenes, Y. Sun	0.30	415.00	124.50
Zheng,Eva	Manager	8/31/2023	US State and Local Tax	State and local tax compliance touchpoint to discuss state return updates EY Attendees: E. Hall, E. Zheng, E. Molnar, M. Musano, R. Eikenes, Y. Sun	0.30	551.00	165.30
Molnar,Evgeniya	Senior	8/31/2023	US State and Local Tax	State and local tax compliance touchpoint to discuss state return updates EY Attendees: E. Hall, E. Zheng, E. Molnar, M. Musano, R. Eikenes, Y. Sun	0.30	415.00	124.50
Musano,Matthew Albert	Senior Manager	8/31/2023	US State and Local Tax	State and local tax compliance touchpoint to discuss state return updates EY Attendees: E. Hall, E. Zheng, E. Molnar, M. Musano, R. Eikenes, Y. Sun	0.30	683.00	204.90
Eikenes,Ryan	Staff	8/31/2023	US State and Local Tax	State and local tax compliance touchpoint to discuss state return updates EY Attendees: E. Hall, E. Zheng, E. Molnar, M. Musano, R. Eikenes, Y. Sun	0.30	236.00	70.80
Sun,Yuchen	Senior	8/31/2023	US State and Local Tax	State and local tax compliance touchpoint to discuss state return updates EY Attendees: E. Hall, E. Zheng, E. Molnar, M. Musano, R. Eikenes, Y. Sun	0.30	415.00	124.50
DeVincenzo,Jennie	Managing Director	8/31/2023	Payroll Tax	Meeting with federal auditors to discuss August deliverables and promotor information. EY Attendees: K. Wrenn, J. DeVincenzo, K. Lowery, M. Rule Other Attendees: B. Nichols (IRS), J. Wagner (IRS)	0.50	814.00	407.00
Wrenn,Kaitlin Doyle	Senior Manager	8/31/2023	Payroll Tax	Meeting with federal auditors to discuss August deliverables and promotor information. EY Attendees: K. Wrenn, J. DeVincenzo, K. Lowery, M. Rule Other Attendees: B. Nichols (IRS), J. Wagner (IRS)	0.50	683.00	341.50
Rule,Martin Daniel	Senior Manager	8/31/2023	Payroll Tax	Meeting with federal auditors to discuss August deliverables and promotor information. EY Attendees: K. Wrenn, J. DeVincenzo, K. Lowery, M. Rule Other Attendees: B. Nichols (IRS), J. Wagner (IRS)	0.50	683.00	341.50
Lowery,Kristie L	National Partner/Principal	8/31/2023	Payroll Tax	Meeting with federal auditors to discuss August deliverables and promotor information. EY Attendees: K. Wrenn, J. DeVincenzo, K. Lowery, M. Rule Other Attendees: B. Nichols (IRS), J. Wagner (IRS)	0.50	1,040.00	520.00
DeVincenzo,Jennie	Managing Director	8/31/2023	Payroll Tax	Internal debrief from meeting with federal auditors to discuss August deliverables and promotor information. EY Attendees: K. Wrenn, J. DeVincenzo, K. Lowery, M. Rule	0.30	814.00	244.20

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Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Wrenn,Kaitlin Doyle	Senior Manager	8/31/2023	Payroll Tax	Internal debrief from meeting with federal auditors to discuss August deliverables and promotor information. EY Attendees: K. Wrenn, J. DeVincenzo, K. Lowery, M. Rule	0.30	683.00	204.90
Rule,Martin Daniel	Senior Manager	8/31/2023	Payroll Tax	Internal debrief from meeting with federal auditors to discuss August deliverables and promotor information. EY Attendees: K. Wrenn, J. DeVincenzo, K. Lowery, M. Rule	0.30	683.00	204.90
Lowery,Kristie L	National Partner/Principal	8/31/2023	Payroll Tax	Internal debrief from meeting with federal auditors to discuss August deliverables and promotor information. EY Attendees: K. Wrenn, J. DeVincenzo, K. Lowery, M. Rule	0.30	1,040.00	312.00
Staromiejska,Kinga	Senior Manager	8/31/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, K. Staromiejska	0.50	683.00	341.50
MacLean,Corrie	Senior	8/31/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, K. Staromiejska	0.50	415.00	207.50
Hammon,David Lane	Manager	8/31/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, K. Staromiejska	0.50	551.00	275.50
Borts,Michael	Managing Director	8/31/2023	ACR Bookkeeping/ACR Statutory Reporting	Meeting with RLKS to discuss the status of FTX foreign entities EY Attendees: C. MacLean, D. Hammon, J. Scott, M. Borts, N. Hernandez Other Attendees: M. Cilia (RLKS), R. Hoskins (RLKS), E. Simpson (Sullcrom)	0.50	814.00	407.00
Hernandez,Nancy I.	Senior Manager	8/31/2023	ACR Bookkeeping/ACR Statutory Reporting	Meeting with RLKS to discuss the status of FTX foreign entities EY Attendees: C. MacLean, D. Hammon, J. Scott, M. Borts, N. Hernandez Other Attendees: M. Cilia (RLKS), R. Hoskins (RLKS), E. Simpson (Sullcrom)	0.50	683.00	341.50
MacLean,Corrie	Senior	8/31/2023	Non US Tax	Meeting with RLKS to discuss the status of FTX foreign entities EY Attendees: C. MacLean, D. Hammon, J. Scott, M. Borts, N. Hernandez Other Attendees: M. Cilia (RLKS), R. Hoskins (RLKS), E. Simpson (Sullcrom)	0.50	415.00	207.50
Scott,James	Client Serving Contractor JS	8/31/2023	Non US Tax	Meeting with RLKS to discuss the status of FTX foreign entities. EY Attendees: C. MacLean, D. Hammon, J. Scott, M. Borts, N. Hernandez Other Attendees: M. Cilia (RLKS), R. Hoskins (RLKS), E. Simpson (Sullcrom)	0.50	600.00	300.00
Hammon,David Lane	Manager	8/31/2023	Non US Tax	Meeting with RLKS to discuss the status of FTX foreign entities. EY Attendees: C. MacLean, D. Hammon, J. Scott, M. Borts, N. Hernandez Other Attendees: M. Cilia (RLKS), R. Hoskins (RLKS), E. Simpson (Sullcrom)	0.50	551.00	275.50
Staromiejska,Kinga	Senior Manager	8/31/2023	Non US Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Katelas, A. Bost, B. Mistler, C. Tong, D. Katsnelson, D. Bailey, E. Hall, J. Berman, J. Healy, K. Wrenn, K. Staromiejska, K. Lowery, L. Lovelace, M. Leon, M. Musano, N. Flagg, T. Ferris, T. Shea, W. Bieganski, Z. Haas	0.40	683.00	273.20
Shea JR,Thomas M	Partner/Principal	8/31/2023	US Income Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Katelas, A. Bost, B. Mistler, C. Tong, D. Katsnelson, D. Bailey, E. Hall, J. Berman, J. Healy, K. Wrenn, K. Staromiejska, K. Lowery, L. Lovelace, M. Leon, M. Musano, N. Flagg, T. Ferris, T. Shea, W. Bieganski, Z. Haas	0.40	866.00	346.40

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Flagg,Nancy A.	Managing Director	8/31/2023	US State and Local Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Katelas, A. Bost, B. Mistler, C. Tong, D. Katsnelson, D. Bailey, E. Hall, J. Berman, J. Healy, K. Wrenn, K. Staromiejska, K. Lowery, L. Lovelace, M. Leon, M. Musano, N. Flagg, T. Ferris, T. Shea, W. Bieganski, Z. Haas	0.40	814.00	325.60
Katelas,Andreas	Manager	8/31/2023	Tax Advisory	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Katelas, A. Bost, B. Mistler, C. Tong, D. Katsnelson, D. Bailey, E. Hall, J. Berman, J. Healy, K. Wrenn, K. Staromiejska, K. Lowery, L. Lovelace, M. Leon, M. Musano, N. Flagg, T. Ferris, T. Shea, W. Bieganski, Z. Haas	0.40	551.00	220.40
Bost,Anne	Managing Director	8/31/2023	Transfer Pricing	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Katelas, A. Bost, B. Mistler, C. Tong, D. Katsnelson, D. Bailey, E. Hall, J. Berman, J. Healy, K. Wrenn, K. Staromiejska, K. Lowery, L. Lovelace, M. Leon, M. Musano, N. Flagg, T. Ferris, T. Shea, W. Bieganski, Z. Haas	0.40	814.00	325.60
Mistler,Brian M	Manager	8/31/2023	US Income Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Katelas, A. Bost, B. Mistler, C. Tong, D. Katsnelson, D. Bailey, E. Hall, J. Berman, J. Healy, K. Wrenn, K. Staromiejska, K. Lowery, L. Lovelace, M. Leon, M. Musano, N. Flagg, T. Ferris, T. Shea, W. Bieganski, Z. Haas	0.40	551.00	220.40
Tong,Chia-Hui	Senior Manager	8/31/2023	Project Management Office Transition	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Katelas, A. Bost, B. Mistler, C. Tong, D. Katsnelson, D. Bailey, E. Hall, J. Berman, J. Healy, K. Wrenn, K. Staromiejska, K. Lowery, L. Lovelace, M. Leon, M. Musano, N. Flagg, T. Ferris, T. Shea, W. Bieganski, Z. Haas	0.40	683.00	273.20
Katsnelson,David	Senior Manager	8/31/2023	Transfer Pricing	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Katelas, A. Bost, B. Mistler, C. Tong, D. Katsnelson, D. Bailey, E. Hall, J. Berman, J. Healy, K. Wrenn, K. Staromiejska, K. Lowery, L. Lovelace, M. Leon, M. Musano, N. Flagg, T. Ferris, T. Shea, W. Bieganski, Z. Haas	0.40	683.00	273.20
Hall,Emily Melissa	Senior	8/31/2023	US State and Local Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Katelas, A. Bost, B. Mistler, C. Tong, D. Katsnelson, D. Bailey, E. Hall, J. Berman, J. Healy, K. Wrenn, K. Staromiejska, K. Lowery, L. Lovelace, M. Leon, M. Musano, N. Flagg, T. Ferris, T. Shea, W. Bieganski, Z. Haas	0.40	415.00	166.00

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Berman,Jake	Senior Manager	8/31/2023	US Income Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Katelas, A. Bost, B. Mistler, C. Tong, D. Katsnelson, D. Bailey, E. Hall, J. Berman, J. Healy, K. Wrenn, K. Staromiejska, K. Lowery, L. Lovelace, M. Leon, M. Musano, N. Flagg, T. Ferris, T. Shea, W. Bieganski, Z. Haas	0.40	683.00	273.20
Healy,John	Senior Manager	8/31/2023	IRS Audit Matters	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Katelas, A. Bost, B. Mistler, C. Tong, D. Katsnelson, D. Bailey, E. Hall, J. Berman, J. Healy, K. Wrenn, K. Staromiejska, K. Lowery, L. Lovelace, M. Leon, M. Musano, N. Flagg, T. Ferris, T. Shea, W. Bieganski, Z. Haas	0.40	683.00	273.20
Wrenn,Kaitlin Doyle	Senior Manager	8/31/2023	Payroll Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Katelas, A. Bost, B. Mistler, C. Tong, D. Katsnelson, D. Bailey, E. Hall, J. Berman, J. Healy, K. Wrenn, K. Staromiejska, K. Lowery, L. Lovelace, M. Leon, M. Musano, N. Flagg, T. Ferris, T. Shea, W. Bieganski, Z. Haas	0.40	683.00	273.20
Gil Diez de Leon,Marta	Senior Manager	8/31/2023	Value Added Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Katelas, A. Bost, B. Mistler, C. Tong, D. Katsnelson, D. Bailey, E. Hall, J. Berman, J. Healy, K. Wrenn, K. Staromiejska, K. Lowery, L. Lovelace, M. Leon, M. Musano, N. Flagg, T. Ferris, T. Shea, W. Bieganski, Z. Haas	0.40	683.00	273.20
Musano,Matthew Albert	Senior Manager	8/31/2023	US State and Local Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Katelas, A. Bost, B. Mistler, C. Tong, D. Katsnelson, D. Bailey, E. Hall, J. Berman, J. Healy, K. Wrenn, K. Staromiejska, K. Lowery, L. Lovelace, M. Leon, M. Musano, N. Flagg, T. Ferris, T. Shea, W. Bieganski, Z. Haas	0.40	683.00	273.20
Bieganski,Walter	Client Serving Contractor WB	8/31/2023	US State and Local Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Katelas, A. Bost, B. Mistler, C. Tong, D. Katsnelson, D. Bailey, E. Hall, J. Berman, J. Healy, K. Wrenn, K. Staromiejska, K. Lowery, L. Lovelace, M. Leon, M. Musano, N. Flagg, T. Ferris, T. Shea, W. Bieganski, Z. Haas	0.40	200.00	80.00
Haas,Zach	Senior Manager	8/31/2023	US Income Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Katelas, A. Bost, B. Mistler, C. Tong, D. Katsnelson, D. Bailey, E. Hall, J. Berman, J. Healy, K. Wrenn, K. Staromiejska, K. Lowery, L. Lovelace, M. Leon, M. Musano, N. Flagg, T. Ferris, T. Shea, W. Bieganski, Z. Haas	0.40	683.00	273.20

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Bailey,Doug	Partner/Principal	8/31/2023	US International Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Katelas, A. Bost, B. Mistler, C. Tong, D. Katsnelson, D. Bailey, E. Hall, J. Berman, J. Healy, K. Wrenn, K. Staromiejska, K. Lowery, L. Lovelace, M. Leon, M. Musano, N. Flagg, T. Ferris, T. Shea, W. Bieganski, Z. Haas	0.40	866.00	346.40
Lowery,Kristie L	National Partner/Principal	8/31/2023	Payroll Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Katelas, A. Bost, B. Mistler, C. Tong, D. Katsnelson, D. Bailey, E. Hall, J. Berman, J. Healy, K. Wrenn, K. Staromiejska, K. Lowery, L. Lovelace, M. Leon, M. Musano, N. Flagg, T. Ferris, T. Shea, W. Bieganski, Z. Haas	0.40	1,040.00	416.00
Lovelace,Lauren	Partner/Principal	8/31/2023	US International Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Katelas, A. Bost, B. Mistler, C. Tong, D. Katsnelson, D. Bailey, E. Hall, J. Berman, J. Healy, K. Wrenn, K. Staromiejska, K. Lowery, L. Lovelace, M. Leon, M. Musano, N. Flagg, T. Ferris, T. Shea, W. Bieganski, Z. Haas	0.40	866.00	346.40
Ferris,Tara	Partner/Principal	8/31/2023	Information Reporting	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Katelas, A. Bost, B. Mistler, C. Tong, D. Katsnelson, D. Bailey, E. Hall, J. Berman, J. Healy, K. Wrenn, K. Staromiejska, K. Lowery, L. Lovelace, M. Leon, M. Musano, N. Flagg, T. Ferris, T. Shea, W. Bieganski, Z. Haas	0.40	866.00	346.40
Staromiejska,Kinga	Senior Manager	8/31/2023	Non US Tax	Weekly recap and upcoming items for next week concerning the Non-US workstream EY Attendees: C. MacLean, D. Hammon, K. Staromiejska	0.50	683.00	341.50
MacLean,Corrie	Senior	8/31/2023	Non US Tax	Weekly recap and upcoming items for next week concerning the Non-US workstream EY Attendees: C. MacLean, D. Hammon, K. Staromiejska	0.50	415.00	207.50
Hammon,David Lane	Manager	8/31/2023	Non US Tax	Weekly recap and upcoming items for next week concerning the Non-US workstream EY Attendees: C. MacLean, D. Hammon, K. Staromiejska	0.50	551.00	275.50
Bost,Anne	Managing Director	8/31/2023	Transfer Pricing	Discussion of Additional transfer pricing needs and plan for memos going forward EY Attendees: D. Katsnelson, A. Bost	0.50	814.00	407.00
Katsnelson,David	Senior Manager	8/31/2023	Transfer Pricing	Discussion of Additional transfer pricing needs and plan for memos going forward EY Attendees: D. Katsnelson, A. Bost	0.50	683.00	341.50
DeVincenzo,Jennie	Managing Director	8/31/2023	Payroll Tax	Weekly touchpoint meeting on open US employment tax items, audit preparation and updates. EY Attendees: J. DeVincenzo, K. Wrenn, K. Lowery Other Attendees: L. Barrios (RLKS), F. Buenrostro (RLKS), K. Schultea (FTX)	0.30	814.00	244.20
Wrenn,Kaitlin Doyle	Senior Manager	8/31/2023	Payroll Tax	Weekly touchpoint meeting on open US employment tax items, audit preparation and updates. EY Attendees: J. DeVincenzo, K. Wrenn, K. Lowery Other Attendees: L. Barrios (RLKS), F. Buenrostro (RLKS), K. Schultea (FTX)	0.30	683.00	204.90
Lowery,Kristie L	National Partner/Principal	8/31/2023	Payroll Tax	Weekly touchpoint meeting on open US employment tax items, audit preparation and updates. EY Attendees: J. DeVincenzo, K. Wrenn, K. Lowery Other Attendees: L. Barrios (RLKS), F. Buenrostro (RLKS), K. Schultea (FTX)	0.30	1,040.00	312.00
Molnar,Evgeniya	Senior	8/31/2023	US State and Local Tax	Internal call with R. Eikenes (EY) on clearing diagnostics rejects and errors in OneSource in order to e-file returns. EY Attendees: E. Molnar, R. Eikenes	0.70	415.00	290.50

Exhibit A

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period August 2023 through August 31, 2023

Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Eikenes,Ryan	Staff	8/31/2023	US State and Local Tax	Internal call with Ryan Eikenes on clearing diagnostics rejects and errors in OneSource in order to e-file returns. EY Attendees: E. Molnar, R. Eikenes	0.70	236.00	165.20
Srivastava,Nikita Asutosh	Manager	8/31/2023	ACR Bookkeeping/ACR Statutory Reporting	Meeting to setup EYI share Point site to receive documentation from FTX through EY approved tools EY Attendees: M. Asim, N. Srivastava	0.50	551.00	275.50
Asim,Malik Umer	Senior	8/31/2023	ACR Bookkeeping/ACR Statutory Reporting	Meeting to setup EYI sharepoint site to receive documentation from FTX through EY approved tools. EY Attendees: N. Srivastava, M. Asim	0.50	415.00	207.50
Shea JR,Thomas M	Partner/Principal	8/31/2023	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss draft Department of Justice response and solicit comments and feedback. EY Attendees: A. Bost, B. Mistler, C. Tong, J. Berman, J. Scott, J. Healy, K. Lowery, L. Lovelace, T. Shea Other Attendees: Mary Cilia (FTX), Kathryn Schultea (FTX)	0.80	866.00	692.80
Bost,Anne	Managing Director	8/31/2023	Transfer Pricing	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss draft Department of Justice response and solicit comments and feedback. EY Attendees: A. Bost, B. Mistler, C. Tong, J. Berman, J. Scott, J. Healy, K. Lowery, L. Lovelace, T. Shea Other Attendees: Mary Cilia (FTX), Kathryn Schultea (FTX)	0.80	814.00	651.20
Mistler,Brian M	Manager	8/31/2023	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss draft Department of Justice response and solicit comments and feedback. EY Attendees: A. Bost, B. Mistler, C. Tong, J. Berman, J. Scott, J. Healy, K. Lowery, L. Lovelace, T. Shea Other Attendees: Mary Cilia (FTX), Kathryn Schultea (FTX)	0.80	551.00	440.80
Tong,Chia-Hui	Senior Manager	8/31/2023	Project Management Office Transition	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss draft Department of Justice response and solicit comments and feedback. EY Attendees: A. Bost, B. Mistler, C. Tong, J. Berman, J. Scott, J. Healy, K. Lowery, L. Lovelace, T. Shea Other Attendees: Mary Cilia (FTX), Kathryn Schultea (FTX)	0.80	683.00	546.40
Berman,Jake	Senior Manager	8/31/2023	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss draft Department of Justice response and solicit comments and feedback. EY Attendees: A. Bost, B. Mistler, C. Tong, J. Berman, J. Scott, J. Healy, K. Lowery, L. Lovelace, T. Shea Other Attendees: Mary Cilia (FTX), Kathryn Schultea (FTX)	0.80	683.00	546.40
Scott,James	Client Serving Contractor JS	8/31/2023	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss draft Department of Justice response and solicit comments and feedback. EY Attendees: A. Bost, B. Mistler, C. Tong, J. Berman, J. Scott, J. Healy, K. Lowery, L. Lovelace, T. Shea Other Attendees: Mary Cilia (FTX), Kathryn Schultea (FTX)	0.80	600.00	480.00
Healy,John	Senior Manager	8/31/2023	IRS Audit Matters	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss draft Department of Justice response and solicit comments and feedback. EY Attendees: A. Bost, B. Mistler, C. Tong, J. Berman, J. Scott, J. Healy, K. Lowery, L. Lovelace, T. Shea Other Attendees: Mary Cilia (FTX), Kathryn Schultea (FTX)	0.80	683.00	546.40
Lowery,Kristie L	National Partner/Principal	8/31/2023	Payroll Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss draft Department of Justice response and solicit comments and feedback. EY Attendees: A. Bost, B. Mistler, C. Tong, J. Berman, J. Scott, J. Healy, K. Lowery, L. Lovelace, T. Shea Other Attendees: Mary Cilia (FTX), Kathryn Schultea (FTX)	0.80	1,040.00	832.00
Lovelace,Lauren	Partner/Principal	8/31/2023	US International Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss draft Department of Justice response and solicit comments and feedback. EY Attendees: A. Bost, B. Mistler, C. Tong, J. Berman, J. Scott, J. Healy, K. Lowery, L. Lovelace, T. Shea Other Attendees: Mary Cilia (FTX), Kathryn Schultea (FTX)	0.80	866.00	692.80

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Hall,Emily Melissa	Senior	8/31/2023	US State and Local Tax	Internal call to walk through e-file diagnostic solutions for FTX entity. EY Attendees: E. Hall, R. Eikenes	0.50	415.00	207.50
Eikenes,Ryan	Staff	8/31/2023	US State and Local Tax	Internal call to walk through e-file diagnostic solutions for FTX entity. EY Attendees: E. Hall, R. Eikenes	0.50	236.00	118.00
Borts,Michael	Managing Director	8/31/2023	ACR Bookkeeping/ACR Statutory Reporting	Continuing status update documentation and follow ups for meeting with RLKS to review latest news, deadlines, and next steps, as well as any points of escalation	3.00	814.00	2,442.00
Hernandez,Nancy I.	Senior Manager	8/31/2023	ACR Bookkeeping/ACR Statutory Reporting	Continuing status update documentation and follow ups for meeting with RLKS to review latest news, deadlines, and next steps, as well as any points of escalation	2.20	683.00	1,502.60
Zhuo,Melody	Staff	8/31/2023	US International Tax	Compiled data for FTX foreign investments	1.00	236.00	236.00
Brzozowski,John Charles	Senior	8/31/2023	Transfer Pricing	Review the prepared country by country report in order to pass up for review by executive team	1.00	415.00	415.00
Ryan,Andersen	Staff	8/31/2023	Transfer Pricing	Review of CBCR	1.00	236.00	236.00
Shea JR,Thomas M	Partner/Principal	8/31/2023	US Income Tax	Follow-up meeting with J. Scott, B. Mistler, J. Berman to review revised DOJ responses	1.00	866.00	866.00
Shea JR,Thomas M	Partner/Principal	8/31/2023	US Income Tax	Review of latest draft of DOJ responses for meeting	1.60	866.00	1,385.60
Shea JR,Thomas M	Partner/Principal	8/31/2023	US Income Tax	Updates to latest Tax PMO Slide	0.60	866.00	519.60
Craven,Simone	Manager	8/31/2023	Non US Tax	Call with Irish team to follow up with Irish tax authorities	0.50	551.00	275.50
Carreras,Stephen	Manager	8/31/2023	Payroll Tax	Liaising with tax authorities in Gibrilatlar to confirm outstanding tax & SI payments for missing months had been received post settlement from client and to confirm all outstanding payments were now up to date for the company.	0.70	551.00	385.70
Pierce,Brandon	Staff	8/31/2023	Payroll Tax	GL files reconciliation	1.00	236.00	236.00
Tong,Chia-Hui	Senior Manager	8/31/2023	Project Management Office Transition	Prepare talk points for internal team leads call	0.30	683.00	204.90
Vasic,Dajana	Staff	8/31/2023	Non US Tax	FTX Europe AG, FTX Switzerland GmbH, FTX Derivatives GmbH, FTX Certificates GmbH, FTX General Partners AG, FTX Structured Products AG : Review of correspondence concerning deadline and storage	0.50	236.00	118.00
Hall,Emily Melissa	Senior	8/31/2023	US State and Local Tax	Email response to J. Markau (Ledger) and S. Tang (Ledger) regarding state and local tax compliance requests.	0.20	415.00	83.00
Hall,Emily Melissa	Senior	8/31/2023	US State and Local Tax	Prepared e-file attachments for certain states for FTX entity.	0.90	415.00	373.50
Hall,Emily Melissa	Senior	8/31/2023	US State and Local Tax	Continued preparation of apportionment file for FTX entity to be inputted in state tax workpaper for return preparation.	1.20	415.00	498.00
Zheng,Eva	Manager	8/31/2023	US State and Local Tax	Reviewed additional state returns for FTX entities and provided comments.	1.10	551.00	606.10
Zheng,Eva	Manager	8/31/2023	US State and Local Tax	Reviewed revised separate state returns to verify whether comments were addressed & checked notices to see if any may have impact on return and to verify state tax IDs.	1.20	551.00	661.20
Zheng,Eva	Manager	8/31/2023	US State and Local Tax	Drafted email with notes and links, and sent it with a batch of separate state returns to final reviewers for their review.	1.30	551.00	716.30
Zheng,Eva	Manager	8/31/2023	US State and Local Tax	Reviewed federal tax team's response to state and local tax team questions regarding filing positions taken on the federal returns.	0.70	551.00	385.70
Zheng,Eva	Manager	8/31/2023	US State and Local Tax	Reviewed OIT binder setup for fiscal year unitary returns to identify the items that may need to be updated for filing purposes.	0.80	551.00	440.80
Zheng,Eva	Manager	8/31/2023	US State and Local Tax	Researched state tax issue related to separate state compliance & reviewed trial balance to identify the related accounts.	1.40	551.00	771.40
Molnar,Evgeniya	Senior	8/31/2023	US State and Local Tax	Cleared 2nd reviewer comments on separate returns for Louisiana and qualified returns in OneSource for e-filing.	3.60	415.00	1,494.00
Molnar,Evgeniya	Senior	8/31/2023	US State and Local Tax	Cleared diagnostic rejections and errors for various FTX entities in OneSource for e-filing purposes.	2.80	415.00	1,162.00
Molnar,Evgeniya	Senior	8/31/2023	US State and Local Tax	Finished clearing 2nd reviewer comments on separate returns for Mississippi and qualified returns in OneSource for e-filing.	0.80	415.00	332.00
Berman,Jake	Senior Manager	8/31/2023	US Income Tax	Drafting email to S&C and cleaning up DOJ letter for final grammatical items	0.30	683.00	204.90
DeVincenzo,Jennie	Managing Director	8/31/2023	Payroll Tax	Reviewing revised draft responses to employment tax audit information requests and reviewing Form 1120 for CY 2022	0.60	814.00	488.40

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